

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 5197/Del/2025

Assessment Year: 2017-18

Golden, H. No. 375, Gali No. 9, Jeevan Park, Siraspur, Delhi-110042.	<u>Vs</u>	Income-tax Officer, Ward-10(1), Delhi.
PAN: BOTPG 0685 H		
APPELLANT		RESPONDENT
Assessee represented by		Shri Neelesh Kumar Jain, CA
Department represented by		Shri Piyush Sinha, Sr. DR
Date of hearing		01.10.2025
Date of pronouncement		01.10.2025

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal ITA no. 5197/Del/2025 for assessment year 2017-18 arises against CIT(A)/ NFAC, Delhi's order dated 19.10.2023 (DIN & Order No. ITBA/NFAC/S/250/2023-24/1057215328(1), in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. Coming to the sole substantive issue between the parties herein, it transpires during the course of hearing that both the learned lower authorities have treated the assessee's cash deposits of Rs. 39,26,500/- during demonetization as unexplained u/s 68 read with section 115BBE of the Act, in assessment order dated 28.12.2019 as upheld in lower appellate discussion.

3. That being the case, learned counsel has invited tribunal's attention to the assessee's additional evidence application seeking to place on record his relevant explanation duly supported by documents that he could not plead and prove all the relevant facts before the lower authorities.

4. The Revenue could hardly dispute that the assessee's additional evidence, sought to be admitted herein goes to root of the matter which accordingly deserves to be admitted therefore. It is further deemed appropriate in the larger interest of justice to remit the same back to the learned assessing authority for its afresh adjudication after all factual verification(s) subject to a rider that the assessee herein shall himself plead and prove all the relevant facts at his own risk and responsibility, preferably within three effective opportunities, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal ITA No. 5197/Del/2025 is allowed for statistical purposes.

Order pronounced in open court on 01.10.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6.10.2025.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI