

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 6042/Del/2025 : Asstt. Year : 2016-17

Sh. Raj Kumar, 172, Village-Nidavali, Mawana, Meerut-250401	Vs	Income Tax Officer, Ward-1(2)(3), Meerut-250001
(APPELLANT)		(RESPONDENT)
PAN No. BKDPR2950L		

Assessee by: Sh. Shrey Jain, Adv.

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 30.10.2025

Date of Pronouncement: 30.10.2025

ORDER

This assessee's appeal for Assessment Year 2016-17, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1079092834(1) dated 30.07.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case files perused.
3. It emerges during the course of hearing that the assessee's first and foremost issue between both the parties is that of correctness of the learned lower authorities' action adding "peak" credit amount of Rs.8,00,000/- as unexplained in the assessee's hands; in assessment order dated 27.03.2024 as upheld in the lower appellate discussion.

4. That being the case, the learned counsel invites tribunal's attention to the fact that the assessee had admittedly withdrawn a sum of Rs.1,05,58,500/- which forms source of the re-deposits thereof in cash to the tune of Rs.75,94,000/- in the relevant previous year. The necessary inference which would arise in such an instance is that the assessee had re-deposited her earlier withdrawals which stand added as unexplained herein. The impugned addition of Rs.8,00,000/- of peak amount in the assessee's hands stands deleted in very terms therefore.

5. Learned counsel does not press for the assessee's latter issue of household withdrawals addition amounting to Rs.2,00,000/- keeping in mind smallness thereof. Rejected accordingly.

6. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 30/10/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 30/10/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR