

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एफ", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री एस रिफौर रहमान, लेखाकार सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
आअसं.3927/ दिल्ली /2025 (नि.व. 2012-13)
ITA No. 3927/Del/2025 (A.Y. 2012-13)

Sharad Panwar,
B-527, MIG DDA Flats, East of Loni Road,
Shahdara, Delhi 110093

PAN: BCRPP-9210-P

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward-58(3),
R. No. 317, D-Block, Vikas Bhawan,
New Delhi 110002

..... प्रतिवादी/Respondent

Assessee by : None

Department by: Ms. Harpreet Kaur Hansra, Sr. DR

सुनवाई की तिथि/ Date of hearing : 19/11/2025

घोषणा की तिथि/ Date of pronouncement: 19/11/2025

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 28.06.2024, for Assessment Year 2012-13

2. The appeal is time barred by 288 days. The assessee has filed an application supported by an affidavit citing reasons causing delay in filing of appeal. After perusal of the same, we are satisfied that delay in filing of appeal is not intentional, the delay has been caused for the reasons stated in petition which appears to be bonafide. Thus,

delay of 288 days in filing of appeal is condoned and appeal is admitted for decision on merits.

3. The primary issue in this appeal is against the addition of Rs.9,13,000/- u/s.69A of the Income Tax Act,1961(hereinafter referred to as 'the Act') upheld by the CIT(A). A perusal of the assessment order reveals that the same has been passed u/s. 144 r.w.s. 147 of the Act. The notice issued u/s. 148 of the Act was issued to the assessee on 27.03.2019. However, the assessee has disputed that the said notice was never served on him. The Assessing Officer (AO) in ex-parte proceedings completed the assessment making addition of Rs.16,00,000/- u/s.69A of the Act, on account of unexplained cash deposits in the bank account of the assessee with HDFC Bank Ltd. In First Appellate proceedings, the assessee assailed reopening of assessment as well as addition on merits. The CIT(A) vide impugned order granted part relief to the assessee on merits and restricted the addition u/s.69A of the Act to Rs.9,13,000/-. The contention of the assessee as per statement of facts/grounds of appeal filed before the Tribunal is, that the assessee has duly discharged his primary onus by producing bank statements and explaining the source of cash deposits with respect to remaining amount of Rs.9,13,000/-. The explanation furnished by the assessee for deposit of cash amounting to Rs.9,13,000/- is as under:-

- "Rs. 2,00,000 was received as a gift from relatives, falling under the definition of "relative" u/s 2(41) and hence exempt u/s 56(2)(vi);
- Rs. 3,00,000 was received as financial assistance from relatives and returned in cash after it remained unutilized;
- Rs. 3,00,000 was redeposit of the same funds withdrawn earlier for educational donation but subsequently returned;
- Rs. 1,13,000 was nominal tuition income, below the basic exemption limit."

4. Considering entire facts of the case, we deem it appropriate to restore this issue back to the AO to verify the documents furnished by the assessee in support of his submissions. In case the assessee is able to substantiate his contentions with documentary evidences, the AO shall delete the remaining additions. The AO shall grant sufficient opportunity of making submissions to the assessee before passing the order, in accordance with law.

5. In the result, appeal of the assessee is allowed for statistical purpose in the terms aforesaid.

Order pronounced in the open court on Wednesday the 19th day of November, 2025.

Sd/-

(S RIFAUR RAHMAN)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 19/11/2025

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI