

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 7006/Del/2025 : Asstt. Year: 2017-18**

Anita Batra, 757, Faiz Road, Karol Bagh, New Delhi-110005	Vs	DCIT, Circle-13(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AJSPB2483R</b>		

**Assessee by: Sh. Mohit Choudhary, CA &  
Sh. Harish Kr. Choudhary, CA  
Revenue by : Sh. Amit Shukla, Sr. DR**

<b>Date of Hearing: 23.12.2025</b>	<b>Date of Pronouncement: 23.12.2025</b>
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**ORDER**

This assessee's appeal for Assessment Year 2017-18 arises against the Addl./JCIT(A), Chennai's DIN & order No. ITBA/APL/S/250/2025-26/1080348170(1) dated 04.09.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It emerges during the course of hearing that the assessee/appellant is aggrieved against both the learned lower authorities' action treating her cash deposits during demonetization amounting to Rs.17,14,620/- as unexplained, in assessment order dated 20.12.2019 as upheld in the lower appellate discussion.

4. Faced with this situation, learned counsel could hardly dispute that the assessee is a salaried employee than running any business activities wherein the corresponding explanation of various sales etc. in cash could not be accepted. The fact however remains that keeping in mind the assessee's socio economic status, possibility of her personal and family's past cash savings accumulated all along could not be altogether denied as well. It is thus deemed appropriate in the larger interest justice to restrict the impugned addition of Rs.17,14,620/- to a lump sum figure of Rs.8,00,000/- only with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.9,14,620/- in other words.

5. So far as assessee's assessment under Section 115BBE is concerned, I quote S.M.I.L.E Microfinance Limited Vs. The ACIT CC-1 in W.P.(MD) No.2078 of 2020 & W.M.P. (MD) No. 1742 of 2020 held that the said provision applied for transactions done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under normal provisions only.

6. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 23/12/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 23/12/2025**

\*Subodh Kumar, Sr. PS\*  
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