

आयकर अपीलीय अधिकरण
दिल्ली पीठ "एस एम सी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
आअसं.7162/दिल्ली/2025 (नि.व. 2016-17)
ITA No. 7162/DEL/2025 (A.Y.2016-17)

Sonal Jain,
50, Madhuban, Delhi 110092
PAN: ACKPJ-0124-G

..... अपीलार्थी/Appellant

बनाम Vs.

Commissioner of Income Tax (Appeals),
Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : S/Shri Prasoon Agarwal & Rahul Bansal,
Chartered Accountants

प्रतिवादीद्वारा/Respondent by : Shri Manoj Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing : 16/12/2025

घोषणा की तिथि/ Date of pronouncement : 14/01/2026

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Delhi-43 [in short 'the CIT(A)'] dated 09.09.2025, for Assessment Year 2016-17.

2. The facts of the case in brief are: The assessee was employed in the UK, hence, was a non-resident during the relevant period. Assessment proceedings u/s 147 of the Income Tax Act,1961(hereinafter referred to as 'the Act') were initiated on receipt of information that the assessee had purchased immovable property for a consideration of Rs. 37,39,427. Notice u/s.148 of the Act was issued. In response to said notice the assessee filed return of income declaring income of Rs.1,07,249/- . During assessment proceedings, the Assessing Officer (AO) noted that there were

cash deposits totaling to Rs. 1,97,800 in assessee's ICICI Bank account during AY 2016-17. The assessee explained source of cash deposits as rental income and shaguns and gifts received from family members. In absence of documentary evidence to support assessee's claim, the AO treated the said amount as unexplained cash credit u/s 68 of the Act and made addition of the same. In appeal before the CIT(A), the assessee remained unsuccessful.

3. Shri Prasoon Agarwal, appearing on behalf of the assessee submits that the notice u/s.148 of the Act was issued to enquire about assessee's investment in immovable property. However, no addition was made for the reason for which notice u/s.148 of the Act was issued. The addition is made by the AO on account of alleged unexplained cash deposits in the bank account aggregating to Rs.1,97,800/- . Once no addition is made for which the assessment was reopened, the addition cannot be made on any other account.

4. Shri Manoj Kumar, representing the department supporting the orders of lower authorities submitted that the assessee failed to furnish any cogent documentary evidence to substantiate source of cash deposits. He thus prayed for dismissing appeal of the assessee.

5. Both sides heard, orders of the authorities below examined. A perusal of the assessment order shows that information was received by the assessee that the assessee has purchased immovable property i.e. residential flat no. A-705, 7th floor, Tower-A in Rishab Paradise a project developed by M/s. Rishab Buildwell P. Ltd. During the course of assessment proceedings, the assessee furnished relevant documents to substantiate source of investment. Hence, no addition was made by the AO in respect of investment in immovable property. In assessment

proceedings, the AO enquired about cash deposits aggregating to Rs.1,97,800/-. The assessee explained that the source of cash deposits is rental income and shaguns/gifts received from family members. Not convinced with the explanation furnished, the AO made addition of Rs.1,97,800/-. The assessment was reopened to examine source of purchase of immovable property. No addition was made by the AO in respect of the issue for which the assessment was reopened. Once, the addition has not been made for which proceedings u/s.147/148 of the Act were initiated, it is no open to the Assessing Officer to independently assess any other income not mentioned in reasons for reopening. [Re: CIT vs. Jet Airways (I) Ltd. 193 Taxman 117 (Bom.)]

6. In the result, impugned order is *set aside* and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Wednesday the 14th day of January, 2026.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 14/01/2026

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.

//True Copy//

BY ORDER,

(Asstt. Registrar) ITAT, DELHI