

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**AND**

**SHRI AMITABH SHUKLA, ACCOUNTNAT MEMBER**

**ITA No.5441/DEL/2024  
[Assessment Year: 2012-13]**

Mukesh Kumar, Unit No.503, 5 <sup>th</sup> Floor, Tower-J, Corona Optus, Sector-37C, Gurgaon, Haryana-122001	Vs	National Faceless Appeal Centre, Delhi-110001
<b>PAN-ANTPK1550F</b>		
Assessee		Revenue

Assessee by	Shri Arpit Goel, CA
Revenue by	Ms. Ankush Kalra, Sr. DR

<b>Date of Hearing</b>	<b>19.01.2026</b>
<b>Date of Pronouncement</b>	<b>19.01.2026</b>

**ORDER**

**PER AMITABH SHUKLA, AM,**

This appeal filed by the assessee is against order dated 26.09.2024 of the National Faceless Appeal Centre/learned Commissioner of Income Tax(Appeals), [hereinafter referred to as 'ld. CIT(A)] arising out of assessment order dated 12.12.2019 passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 pertaining to Assessment Year 2012-13. The word 'Act' herein this order would mean Income Tax Act, 1961.

2. Brief facts are that the appellant assessee is an individual assessee, and was in the business of running of cabs. The Return of Income for the Assessment Year 2012-13 had been already filed on 18.04.2013 declaring income of Rs.9,20,934/- as assessee was carrying on business of running of cabs on hire/contract basis during the year under consideration. The learned Assessing Officer completed the assessment proceeding determining the total income at Rs.49,07,310/- under normal provisions of the Act after making the additions on account of the addition amounting to Rs.40,86,371/- on account of cash deposits of Rs.40,86,371/- in bank account maintained by the assessee. In appeal, the ld. CIT(A) gave part relief to the assessee and confirmed addition to the extent of Rs.33,65,810/-, while giving relief of Rs.7,20,560/-.

3. Per Contra, the ld. DR forcefully argued in favour of the orders of the lower authorities.

4. We have heard rival submissions in the light of material placed on record. The ld. Counsel for the assessee has invited our attention to the assessee's financials so as to allude that the addition confirmed by the ld. CIT(A) is unwarranted. The Revenue could hardly dispute that the ld. AO have nowhere specifically rebutted all these supporting documents in the assessment proceedings. The fact however remaining, that the assessee has not fully proved the source of improvement of cash deposit despite the fact that it is stated to be engaged in the business of running of cabs on hire/contract basis. Be that as it

may, we are of the considered view that the learned AO could not have summarily rejected the assessee's foregoing explanation, reconciling on its cash deposits to regular business sales, it is deemed appropriate that lumpsum addition of only Rs.11 lakhs in the given facts would be just and proper with a rider that the same shall not be treated as precedent. Necessary computation shall follow as per law.

5. This appeal of the assessee is partly allowed.

Order pronounced in the open court on 19<sup>th</sup> January, 2026.

**Sd/-**  
**[SATBEER SINGH GODARA]**  
**JUDICIAL MEMBER**

**Dated:** 20.01.2026

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent
3. PCIT
4. CIT(A)
5. DR

**Sd/-**  
**[AMITABH SHUKLA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,