

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8224/Del/2025 : Asstt. Year: 2021-22

Bhupender Sandhu, Village-Akhapur, Dhanpura, Garh Mukteshwar, Hapur-245207 (APPELLANT)	Vs	Income Tax Officer, Ward-2(3)(4), Hapur, U.P.-245101 (RESPONDENT)
PAN No. AHZPC3604Q		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 20.01.2026

Date of Pronouncement: 20.01.2026

ORDER

This assessee's appeal for Assessment Year 2021-22 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1079455083(1) dated 10.08.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. Delay of 9 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

4. It next emerges during the course of hearing with the able assistance coming from the Revenue side that the learned

Assessing Officer as well as the CIT(A)/NFAC have treated the assessee's cash deposits of Rs.17,00,000/- as an unexplained followed by section 69A addition of Rs.8,12,300/- made in his hands; in assessment order dated 26.12.2022 as upheld in the lower appellate discussion.

5. That being the case, the Revenue could hardly dispute that going by the assessee's explanation extracted in para 2.4.3 at page 5 of the assessment order, he and his parents have stated to have been owned and cultivated agricultural lands measuring 6.0400 hectares in the revenue estate of Village-Akhapur, Garh Mukteshwar, Hapur. He has further claimed that he had cultivated banana and other crops thereupon which has not been pleaded and proved in the entire satisfaction of both the learned lower authorities. The fact however remains that possibility of such cash deposits involving sale of crop in cash and past accumulated savings could not be all together ruled out as well. It is thus deemed appropriate that a lump sum addition of Rs.2,50,000/- in the given facts would be just and proper with a rider that the same shall not be treated as a precedent. The same shall take care of both the impugned latter addition made by the learned lower authorities as well. Necessary computation shall follow as per law.

6. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 20/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 20/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR