

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

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

**ITA No. 6021/Del/2025 : Asstt. Year: 2011-12**

Geetika Singh, U-30, Green Park Main, New Delhi-110016 (APPELLANT)	Vs	Income Tax Officer, Ward-32(4), New Delhi-110002 (RESPONDENT)
<b>PAN No. BYIPS2072M</b>		

**Assessee by: Sh. Dhruv Chawla, Adv.  
Revenue by : Sh. Manoj Kumar, Sr. DR**

<b>Date of Hearing: 20.01.2026</b>	<b>Date of Pronouncement: 20.01.2026</b>
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**ORDER**

This assessee's appeal for Assessment Year 2011-12 arises against the Addl./JCIT(A)-4, Mumbai's DIN & order No. ITBA/APL/S/250/2025-26/1078363939(1) dated 10.07.2025, in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Coming to the sole substantive issue between the parties, it is noticed that both the learned lower authorities respective findings have treated the assessee's cash deposits of Rs.12,40,000/- as unexplained cash credits u/s 68; in assessment order dated 19.12.2018 as upheld in the lower appellate discussion.

4. That being the case, learned counsel invites the tribunal's attention to the assessment discussion at page 2 in para 4 that the assessee had withdrawn a total amount of Rs.14,00,000/- right from June 2008 upto February 2009 on various instances which stood re-deposited in the impugned assessment year 2011-12 forming subject matter of adjudication. He could hardly dispute that although a necessary *prima facie* presumption indeed arise in her favour that the said entire cash withdrawn could not be used, but, at the same time, she has failed to discharge her onus to the entire satisfaction of both the lower authorities as well. It is thus deemed appropriate in the larger interest of justice that a lump sum addition of Rs.1,00,000/- only with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.11,40,000/- in other words.

5. No other ground or argument has been pressed.

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\*

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

**ASSISTANT REGISTRAR**