

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

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

**ITA No. 8376/Del/2025 : Asstt. Year: 2017-18**

Rohtas Singh Duggal, C/o Anil Khurana & Sunil Khurana, Advocates, 1727, Sector-12, HUDA, Panipat-132103	Vs	Income Tax Officer, Ward-1, Panipat, Haryana-132103
(APPELLANT)		(RESPONDENT)
<b>PAN No. ABJPD8399K</b>		

**Assessee by: None**

**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 2017-18 arises against the Addl./JCIT(A)-2, Surat's DIN & order No. ITBA/APL/S/250/2025-26/1079690891(1) dated 30.10.2025, in proceedings u/s 147 r.w.s. 144 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. It is noticed at the outset with the able assistance coming from the departmental side that both the learned lower authorities respective assessment findings dated 27.12.2019 as well as the lower appellate discussion have treated the assessee's cash deposits during demonetization as unexplained

u/s 69A r.w.s. 115BBE of the Act after having ..... that he had failed to plead and prove the source thereof all along.

4. I have given my thoughtful consideration to the assessee's and the Revenue's respective pleadings. The Revenue could hardly dispute that going by the lower appellate discussion in para 5.4 page 4, the assessee appears to have withdrawn an amount of Rs.15,00,000/- in March/April 2016; as the case may be, followed by the impugned deposits of Rs.12,90,000/- during demonetization. The necessary inference which would *prima facie* arise in such a situation is that the same represents re-deposits of earlier cash withdrawn although not pleaded and proved at the assessee's behest to the entire satisfaction of both the learned lower authorities. It is thus deemed appropriate that a lump sum addition of Rs.1,00,000/- only would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.11,90,000/- 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 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**