

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8414/Del/2025 : Asstt. Year: 2017-18

Kuldeep Singh, C-78, Suraj Parak, Sameypur Badli, Delhi-110042	Vs	Income Tax Officer, Ward-68(2), Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ARVPS9837R		

**Assessee by: Sh. Deepak K. Bansal, Adv. &
Sh. Nandan, Adv.
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 20.01.2026	Date of Pronouncement: 20.01.2026
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ORDER

This assessee's appeal for Assessment Year 2017-18 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1080781617(1) dated 16.09.2025, in proceedings u/s 147 r.w.s. 144 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 of addition of cash deposits of Rs.10,00,000/- treated as unexplained in the assessee's hands; in assessment order dated 12.12.2019 as upheld in the lower appellate discussion, it emerges from a perusal of the case records that he is a sub-inspector employed with Delhi Police who had withdrawn the very sum from his GPF

account in the month of September 2016 (pages 65 to 67 in the paper book).

4. That being the clinching factual position, the necessary inference which would arise is that the impugned sum Rs.10,00,000/- represents the assessee's cash withdrawal from his GPF account or his past accumulated savings keeping in mind his socio economic status; as the case may be. Both the learned lower authorities impugned action treating the above stated cash of Rs.10,00,000/- as unexplained in his hands is hereby deleted in very terms.

5. This assessee's appeal is 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