

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8418/Del/2025 : Asstt. Year: 2023-24

Bay Laurel Retreat, Unit No. 1009, Vipul Plaza, 10 th Floor, Sector-81, Faridabad-121007 (APPELLANT)	Vs	Income Tax Officer, Ward-1(1), Faridabad-121007 (RESPONDENT)
PAN No. AAYFB9426B		

Assessee by: Sh. Vibhor Garg, CA

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 2023-24 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1079871398(1) dated 22.08.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Delay of 15 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 emerges during the course of hearing that the assessee namely M/s Bay Laurel Retreat/a resort is aggrieved against both the learned lower authorities' action treating his cash in hands and cash deposits of Rs.2,45,000/- and Rs.1,90,000/-;

as the case may be, as unexplained, in assessment order dated 06.03.2025 as upheld in the lower appellate discussion.

5. That being the case, a perusal of the case records indicates that going by the assessee reconciliation, it had declared a total turnover of Rs.1,68,45,567/- in the relevant previous year including GST; and, therefore, the necessary presumption which would *prima facie* arise in his favour that his cash deposits form part of cash sales and turnover although not specifically reconciled or verified to the entire satisfaction of the learned lower authorities. It is thus deemed appropriate in the larger interest of justice that a lump sum addition of Rs.50,000/- only would be just and proper with a rider that the same shall not be treated as a precedent. 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