

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.8171/Del/2025
Assessment Year: 2011-12

Sh. Hukum Singh, Vill. Nistoli, Loni, Ghaziabad, Uttar Pradesh	Vs.	Income Tax Officer, Ghaziabad
PAN: CWCPS3729L		
(Appellant)		(Respondent)

Assessee by	Sh. Rakesh Kumar, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	19.01.2026
Date of pronouncement	19.01.2026

ORDER

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1071056459(1), dated 10.12.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It is noticed with the able assistance coming from both the parties that the assessee/appellant is aggrieved against the learned

lower authorities' action *inter alia* treating cash deposits of Rs.16 lakhs as unexplained and further assessing him for having derived long-term capital gains of Rs.1,11,520/- as well; in assessment order dated 05.09.2018 as upheld in the lower appellate discussion.

3. Both the learned representatives reiterate their respective stands against and in support of the impugned additions. There does not seem to be much a dispute between the parties regarding the assessment of the aforesaid long-term capital gains in the assessee's hands as he is stated to have sold his land(s) in the relevant previous year, which falls in NCT area. The impugned long-term capital gains addition stands upheld therefore.

3. Next comes the cash deposits of Rs.11.34 lakhs made by both the learned lower authorities. The Revenue could hardly dispute that going by the assessee's relevant capital asset sold in the relevant previous year involving long-term capital gains of Rs.1,11,520/-, the necessary presumption in such an instance would be that these cash deposits represent his on-money receipts from the buyers concerned going by Mrs. Malini Ramnath Rele Vs. Third Income-Tax Officer on [1994] 49 ITD 43 (TM) (MUM). I thus

delete the impugned cash deposits addition of Rs.11.34 lakhs in very terms.

4. This assessee's appeal is partly allowed.

Order pronounced in the open court on 19th January, 2026

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 29th January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi