

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.8207/Del/2025  
Assessment Year: 2017-18

Sh. Suresh Chand Singhal, H. No. I-1847, Palam Vihar, Gurugram, Haryana	<b>Vs.</b>	Income Tax Officer, Ward-53(2), Delhi
<b>PAN: AMHPS1573K</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Ms. Mansi Jain, 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 2017-18, 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/250/2025-26/1081509584(1), dated 07.10.2025 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that the assessee raises his sole substantive ground challenging section 69A r.w.s. 115BBE addition of Rs. 9,04,500/- made by both the learned lower

authorities which represents his cash deposit during demonetization.

3. That being the case, learned counsel refers to the assessee's cash flow statement at page 19 of the paper-book indicating him to have withdrawn total cash of Rs.12.07 lakhs in the relevant previous year which could not be pleaded and proved to the entire satisfaction of both the learned lower authorities. It is made clear that the assessee is stated to be a pensioner and under re-employment in the sales tax department. Be that as it may, the fact remains that the impugned addition in entirety could not be held as sustainable in his hands in light of the foregoing facts. It is thus deemed appropriated in the larger interest of justice that a *lumpsum* addition of Rs. 1 lakh only in the assessee's hands would cover all of his shortfalls in filing his relevant explanation supported by cogent evidence with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.8,04,500/- in other words.

4. So far as assessee's assessment under section 115BBE is concerned, I quote S.M.I.L.E. Microfinance Ltd. Vs. ACIT, W.P. (MD) No.2078 of 2020 & 1742 of 2020, dated 19.11.2024 (Madras) that

the impugned statutory provision would come into effect on the transaction done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under the normal provision as per law.

5. This assessee's appeal is partly allowed.

***Order pronounced in the open court on 19<sup>th</sup> January, 2026***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 29<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi