

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

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

ITA No.8027/Del/2025  
Assessment Year: 2017-18

Sh. Neeraj Rawal, B-25, Street Lane Behind Meenakshi Hospital, Kaushambi, Ghaziabad, Uttar Pradesh	<b>Vs.</b>	Income Tax Officer, Ward-58(3), Delhi
<b>PAN: AACHN2586G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. P.P. Singh, CA
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/250/2024-25/1067937979(1), dated 23.08.2024 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. For the reasons stated in the assessee's condonation petition attributing delay for 92 days to the circumstances beyond its

control, we quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC) to condone the delay.

3. It emerges during the course of hearing that the assessee/HUF is aggrieved against both the learned lower authorities' action treating cash deposits of Rs.12.56 lakhs deposited in the bank account of its karta/individual, Sh. Neeraj Rawal. It has further placed on record his bank statement to this effect.

4. That being the clinching case, the tribunal is of the considered view that both the lower authorities have erred in law and on facts in assessing the assessee/HUF's cash deposits made by its individual/karta in his personal account. Deleted accordingly.

5. This assessee's appeal is 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