

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8806/Del/2025
Assessment Year: 2012-13**

Kapil Chauhan, Shalimar Garden, Near Khera Mandir, Behat Road, Saharanpur, Khalapar S.O. Sambalki Shek, Saharanpur Uttar Pradesh-247001	Vs.	Income Tax Officer, Ward-3(3)(2), Saharanpur, Uttar Pradesh-247232
PAN:AHKPC4658H		
(Appellant)		(Respondent)

Assessee by	Shri Rohit Kapoor, Adv. (Through VC)
Department by	Sh. Manoj Kumar, Sr. DR
Date of hearing	27.01.2026
Date of pronouncement	27.01.2026

ORDER

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No:ITBA/NFAC/S/250/2025-26/1081826895(1), dated 16.10.2025 involving proceedings under section 143(3) r.w.s 147 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 both the learned lower authorities have added the assessee's cash deposit amounting to Rs.18,80,500/- as unexplained; in the assessment order dated 18.12.2019 as upheld in the lower appellate discussion.

3. That being the case, the Revenue could hardly dispute the relevant facts emerges from the case record that not only the assessee has admitted owned cultivated 37 Bighas agricultural land in Yamuna Nagar but also he had all along shown cash withdrawals almost of **Rs.3.5 lakhs** followed by the impugned deposits. Faced with this situation, it is hereby concluded that the assessee has duly explained the source of impugned cash deposits as both from agricultural land as well as past savings which could not be denied. The impugned addition is deleted thereof.

4. The assessee's appeal is allowed.

Order pronounced in the open court on 27th January, 2026.

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 27th January, 2026.

Shekhar

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi