

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

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

**ITA No.8362/Del/2025  
Assessment Year: 2012-13**

Sunder Bai, W/o- Deshraj Yadav, VPO, Sundrah, VIA Bhojhawas- Kanina, Dist. Mahendergarh, Haryana-123034	<b>Vs.</b>	Income Tax Officer, Near Boys ITI, Narnaul, Haryana-123001, Namaul, Haryana
<b>PAN:BHEPB4652H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Krishan Yadav, Adv. (Through VC)
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR

<b>Date of hearing</b>	<b>22.01.2026</b>
<b>Date of pronouncement</b>	<b>22.01.2026</b>

**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/250/2022-23/1048408755(1), dated 03.01.2023 involving proceedings under section 147 r.w.s. 143 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/appellant is aggrieved against both the learned lower authorities' action treating her cash deposits amounting to Rs.25.41 lakhs made in Punjab & National Bank in Financial Year 2011-12 as income from "undisclosed" sources; in assessment order dated 13.11.2019 and upheld in lower appellate discussion.

3. That being the case, the assessee has referred to paras 5.3 and 5.4 in the lower appellate discussion, wherein, it is revealed that she had sold her agricultural lands on 20.07.2012 for Rs.32.50 lakhs which included a cash amount of Rs.25 lakh. The necessary inference would arise therefore is that the very cash received as sale consideration has been deposited in her bank account in the impugned assessment year. I accordingly find no merit in the impugned addition of Rs.25.41 lakhs made in the assessee's hands which is hereby deleted in very terms.

4. The assessee's appeal is allowed.

***Order pronounced in the open court on 22<sup>nd</sup> January, 2026.***

***Sd/-***

**(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 22<sup>nd</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi