

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI FRIDAY BENCH 'C' : NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

Stay Application Nos.57/Del/2026  
(In ITA No.517/Del/2026)  
Assessment Year : 2012-13

Ms. Anupma Bindra,  
Flat No.1303, Tower No.5,  
Near Dhoom Plaza,  
Sector-57, Gurgaon,  
Haryana – 122 011.  
PAN : AFIPB1425P.

Vs. Income Tax Officer,  
Gautam Budh Nagar,  
Ward-5(1)(1),  
Noida.

(Appellant)

(Respondent)

Appellant by : Ms. Shweta Soni, Ms. Akansha  
Singh, Shri Pankaj Mehta and  
Shri Apaar Puri, Advocate.  
Respondent by : Shri Manish Gupta, Senior DR.

Date of hearing : 06.02.2026  
Date of pronouncement : 06.02.2026

**ORDER**

**PER MAHAVIR SINGH, VP**

By way of this stay application, the applicant has requested for staying the balance outstanding demand of ₹11,83,741/-.

2. At the outset, learned Counsel for the assessee pointed out that out of the total demand of ₹32,82,000/-, the Department has already recovered a sum of ₹20,99,059/- by attaching assessee's HDFC bank account on 8<sup>th</sup> January, 2026. She stated that almost 60% demand has been recovered and assessee's addition is only on cash deposit under Section 69 of the Income-tax Act, 1961 amounting to ₹27,00,000/- and also alleged long term capital gain by invoking the provisions of Section 69C of the Act. She stated that on merits also, the assessee

has a prima-facie case. When these facts were confronted to the learned Senior DR, he could not controvert the facts of the case.

3. After hearing both the sides, we noted that once the Revenue has recovered more than 60% of the total demand, we are inclined to grant complete outstanding demand of ₹11,83,741/-. At this point, learned Counsel for the assessee also pointed out that assessee's bank accounts are attached and she requested that the Assessing Officer be directed to release the attached bank accounts. Once we are staying the demand, the Assessing Officer is directed to release the assessee's bank accounts. The appeal will come up for hearing on 23<sup>rd</sup> February, 2026, for which both parties consented. In terms of the above, we stay the demand and direct the Assessing Officer to release the bank accounts attached. We further direct that no steps will be taken by the Department to recover the outstanding demand till the disposal of the appeal or 180 days, whichever is earlier.

4. In the result, the stay application of the assessee is allowed in terms of the above.

Decision pronounced in the open Court on conclusion of hearing on 6<sup>th</sup> February, 2026.

Sd/-

(AMITABH SHUKLA)  
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)  
VICE PRESIDENT

VK.

Copy forwarded to: -

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

Assistant Registrar