

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'SMC' DEHRADUN)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 222/DDN/2025 (A.Y. 2023-24)

Minakshi Rally 176, 1 st Floor, Avtar Enclave, PacshimVihar, Delhi PAN:AADPR4773L	Vs	Office of the Assistant Commissioner of Income Tax, DCIT/ACIT, Central Circle, Dehradun, Uttarakhand
Appellant		Respondent
Assessee by	Sh. Saurabh Agarwal, CA	
Revenue by	Ms. Poonam Sharma, CIT DR	
Date of Hearing	09/01/2026	
Date of Pronouncement	11/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present Appeal is filed by the Assessee challenging the order of the Commissioner of Income Tax (Appeals)-33, Noida ("Ld. CIT(A)' for short) dated 10/09/2025 pertaining to the Assessment Year 2023-24.

2. Brief facts of the case are that, a search and seizure operation u/s 132 of Income Tax Act, 1961 ('Act' for short) was carried out on 24/11/2022 in the residential and business premises of the Assessee, wherein cash amounting to Rs. 73,500/- and Rs. 2,50,000/- had been seized by the Department from the bank lockers of the Assessee. The Assessee had filed return of income declaring total income of Rs.

14,34,120/-. The return of the Assessee was selected for complete scrutiny and an assessment order came to be passed u/s 143(1) of the Act on 26/03/2025 by making addition of Rs. 3,63,500/- u/s 69A r.w. Section 115BBE of the Act.

3. Aggrieved by the assessment order dated 26/03/2025, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 10/09/2025, partly allowed the Appeal by sustaining the addition of Rs. 2,00,000/- out of Rs. 3,63,500/- by giving benefit to extend of Rs. 1,23,500/- of the Assessee. As against the order of the Ld. CIT(A) dated 10/09/2025, Assessee preferred the present Appeal.

4. The Ld. Counsel for the Assessee vehemently submitted that the source of the cash found has been explained to the authorities below, however, the same has not been accepted. Further submitted that the Assessee explained the source of Rs. 3,23,500/- which are accumulated pin money received over the years approximately 40 years of married life from her husband as well as small cash gifts received by the Assessee on various occasions like marriage of sons, birth and Mundan of grandson etc. However, the Ld. CIT(A), arbitrarily rejected the claim of the Assessee and sustained the addition of Rs. 2,00,000/- without assigning any reason, thus, sought for allowing the Appeal.

5. Per contra, the Ld. Departmental Representative relying on the orders of the Lower Authorities, submitted that no documents or satisfactory explanation have been submitted by the Assessee to prove the source of the money, therefore, the Ld. CIT(A) by applying liberal approach confirmed the partial addition of Rs. 2,00,000/-, which is reasonable, therefore, the same requires no interference at the hands of the Tribunal.

6. We have heard both the parties and perused the material available on record. Admittedly, the Assessee is a home maker, married for 40 years, out of the wedlock the Assessee was blessed with sons and also grandson. As per the Assessee, the said amount of Rs. 3,23,500/- was the savings from the pin money received over 40 years of marital life. Apart from the same, it was claimed by the Assessee that savings have been made by the Assessee out of small cash gifts received on various occasions like marriage of sons, birth and Mundan of grandson etc.

7. It is not only normal but also very common for an Indian housewife of having 40 years of marital life to have accumulated corpus of Rs. 3,23,500/-, which would be 'secret savings' out of the money received for managing the home and also accumulated cash gifts. Given

the tradition of Indian housewives managing the kitchen budget and rounding down expenses, saving the minimal amount for urgent need of the family is very realistic. In the present case as per the Assessee the said amount was received and accumulated from the cash gift received during various ceremonies such as marriage of two sons, birth and 'Mundan' of grandson etc. The said explanation given by the Assessee should have been accepted by the authorities below by taking into consideration of the amount as well as customary practice. The Ld. CIT(A) has not justified in sustaining the addition of Rs. 2,00,000/- out of 3,63,500/- made by the A.O. The Ld. CIT(A) should have deleted the entire addition instead of confirming the partly addition of Rs. 2,00,000/. Considering the above facts and circumstances, the addition of Rs. 2,00,000/- sustained by the Ld. CIT(A) is hereby deleted.

8. In the result, Appeal of the Assessee is allowed.

Order pronounced in the open court on 11th February, 2026

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Date:- 11.02.2026
Reshma Naheed, Sr.P.S

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI