

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “DB” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.193/DDN/2025
Assessment Year: 2017-18

Sh. Sanjay Kumar Anand, 220, Lane No. 5, Chaman Vihar, Dehradun, G.P.O., Uttarakhand	Vs.	DDIT/ADIT (INTL), Dehradun
PAN :AEFPA2314G		
(Appellant)		(Respondent)

Assessee by	Sh. Himanshu Sharma, Adv.
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	15.01.2026
Date of pronouncement	06.02.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee’s appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals) [in short, the “CIT(A)”], Noida’s -2 order dated 12.06.2025 having DIN and order no. ITBA/APL/S/250/2025-26/1076962197(1), involving proceedings under sections 143(3) of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

Heard both the parties. Case file perused.

2. Delay of 33 days in filing the assessee's instant appeal is condoned in larger interest of justice and in light of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC).

3. We notice during the course of hearing that the assessee/appellant has raised his sole substantive grievance challenging correctness of both the learned lower authorities' action treating his cash deposits amounting to Rs.7.50 lakhs as unexplained under section 69A r.w.s. 115BBE of the Act in assessment order dated 29.11.2019 as upheld in the lower appellate discussion.

Both the parties vehemently reiterate their respective stands against and in support of the impugned addition.

4. That being the case, we are informed in light of the CIT(A)'s appeal order at page 8 that he is a Non-Resident India "NRI" employed in oil rig industry. And that he is stated to have withdrawn a minimum sum of Rs.10 lakhs in the relevant financial year from his NRE as well as NRO Account in November, 2016; as the case may be. We are of the considered view that even if the assessee has failed to discharge his onus of proving the source of the impugned cash deposits to the entire satisfaction of both the

learned lower authorities, the necessary inference which would prima facie arise in his favour is that the impugned cash deposits represent his previous withdrawals whose credits could not be altogether denied as well. We thus deem it appropriate in the larger interest of justice that a lumpsum addition of Rs. 1 lakh only in the assessee's hands would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.6.50 lakhs in other words. Necessary computation shall follow as per law.

5. So far as assessee's assessment under section 115BBE is concerned, we quote S.M.I.L.E. Microfinance Ltd. Vs. ACIT, W.P. (MD) No.2078 of 2020 & 1742 of 2020, dated 19.11.2024 (Madras) that the impugned statutory provision would come into effect on the transaction done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under the normal provision as per law.

6. This assessee's appeal is partly allowed.

Order pronounced in the open court on 6th February, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi