

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.8563/Del/2025
Assessment Year: 2012-13

Veronica George, E-503, Sujjan Vihar, Sector-43, Gurgaon, Haryana	Vs.	Income Tax Officer, Ward-29(7), Delhi
PAN: AIIPG7102P		
(Appellant)		(Respondent)

Assessee by	Sh. Rajan Sachdeva, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

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 and order no. ITBA/NFAC/S/250/2023-24/1056734449(1), dated 03.10.2023 involving proceedings under section 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee's sole substantive ground raised herein challenges both the learned lower authorities' respective findings treating her credit card bills

of Rs.6,17,121/- paid to M/s CITI and HSBC Bank as unexplained under section 69C of the Act; in assessment order dated 12.12.2019 and upheld in the lower appellate discussion.

3. That being the case, learned counsel invites the tribunals attention that not only the assessee has been held as to have derived salary income of Rs.13,40,640/- but also she has enclosed her bank statement indicating that both these payments had been made through the said bank accounts only than involving any cash payments. All these factual averments have gone unrebutted from the Revenue side. I Accordingly delete the impugned section 69C addition of Rs.6,17,121/- in very terms.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 21st January, 2026

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 9th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi