

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

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

ITA No.8590/Del/2025  
Assessment Year: 2017-18

Sh. Madan, Plot No. D2/20, Sector-10, DLF, Faridabad, Haryana	<b>Vs.</b>	Income Tax Officer, Ward-1(5), Faridabad
		<b>PAN: APSPM5155P</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Akul Agarwal, 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 2017-18, 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/250/2025-26/1082255163(1), dated 03.11.2025 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground raised in the instant appeal is directed against both the learned lower authorities' respective findings treating his cash deposit of Rs.15 lakhs during demonetization in M/s. IDBI bank as unexplained under section

69A of the Act; in assessment order dated 11.12.2019 and upheld in the lower appellate discussion.

3. That being the case, learned counsel has referred to the assessee's voluminous paper-book indicating him to have owned/cultivated 30 acres of land coupled with all the relevant revenue records and agricultural income receipts regarding various crops harvested thereupon. All these clinching averments have already gone unrebutted from the Revenue side. I thus conclude in this factual backdrop that the assessee has indeed successfully discharged his onus explaining the source of the impugned cash deposits of Rs. 15 lakhs as representing his agricultural income only. The impugned addition stands deleted therefore.

4. This assessee's appeal is allowed.

***Order pronounced in the open court on 21<sup>st</sup> January, 2026***

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 9<sup>th</sup> February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi