

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.8637/Del/2025
Assessment Year: 2019-20

Sh. Rajpal Singh, Vill. Mauhammadpur Khurd, Dibai, Bulandshahr, Uttar Pradesh	Vs.	Income Tax Officer, Bulandshahr
PAN: JCCPS5959F		
(Appellant)		(Respondent)

Assessee by	None
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 2019-20, 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/250/2025-26/1081990605(1), dated 24.10.2025 involving proceedings under section 147 r.w.s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

2. Learned departmental representative vehemently argues during the course of hearing that the CIT(A)/NFAC has rightly restricted the Assessing Officer's action adding unexplained investment amounting to Rs.10,04,400/- under section 69 of the Act to the tune of Rs.3 lakhs only forming subject matter of adjudication before the Tribunal.

3. I have given my thoughtful consideration to the assessee's and the Revenue's respective pleadings all along. There is no dispute that the assessee had explained source of his investment in issue as the sum of Rs.13 lakhs received as a gift from his son which stands accepted in the lower appellate discussion.

4. Coming to the remaining sum of Rs.3 lakhs herein, this tribunal is of the considered view that possibility of the assessee's accumulated past savings and cash-in-hand as well as keeping in mind the socio-economic status in such a case could not be altogether denied. The impugned addition stands deleted.

5. This assessee's appeal is allowed.

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

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 10th February, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi