

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

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

ITA No.8625/Del/2025  
Assessment Year: 2012-13

Sh. Dinesh Khatri, 233, Sector-9, Faridabad, Haryana	<b>Vs.</b>	ACIT, Central Circle-2, Faridabad
<b>PAN: ABFPK6038G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

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 2012-13, arises against the Commissioner of Income Tax (Appeals)-3 [in short, the "CIT(A)"], Gurgaon's order dated 22.10.2025 passed in case no. 10260/CIT(A)-3/GGN/2019-20, 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 refers to both the lower authorities' respective assessment and lower appellate findings in

question to vehemently contents that they have rightly treated the assessee's impugned cash deposits amounting to Rs.25.95 lakhs as unexplained which deserves to be upheld before the tribunal.

3. I have given my thoughtful consideration to the assessee's and the Revenue's respective pleadings. It emerges from the CIT(A)'s lower appellate discussion at page 6 that the assessee had withdrawn a total amount of Rs.48.40 lakhs in the relevant financial year 2011-12 which also involved cash deposits of Rs.25.95 lakhs forming subject matter of addition. The assessee has further filed his cash flow statement which has not been disputed in both the learned lower authorities' respective detailed discussion. The necessary inference which would arise in the given facts is that the assessee's impugned cash deposits represent his almost double cash withdrawals made in the relevant financial year; and, therefore, no merit is found in the impugned addition which stands deleted in very terms.

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: 10<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