

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 9205/Del/2025 : Asstt. Year: 2017-18**

Smt. Rani Jain, A-1/108, 2 <sup>nd</sup> Floor, Safdarjung Enclave, New Delhi-110029 (APPELLANT)	Vs	Income Tax Officer, Ward-29(2), New delhi-110001 (RESPONDENT)
<b>PAN No. AHEPJ7051R</b>		

**Assessee by: Ms. Shilpa Gupta, CA  
Revenue by : Sh. Manoj Kumar, Sr. DR**

<b>Date of Hearing: 29.01.2026</b>	<b>Date of Pronouncement: 29.01.2026</b>
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**ORDER**

This assessee's appeal for Assessment Year 2017-18 arises against the Addl./JCIT(A)-1, Visakhapatnam's DIN & order No. ITBA/APL/S/250/2025-26/1083034463(1) dated 26.11.2025, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the learned Assessing Officer appears to have framed his impugned assessment in the assessee's case on 18.12.2019 assessing her cash deposits during demonetization amounting to Rs.27,00,000/- as unexplained; which in turn, have been subjected to 10% addition thereof in the lower appellate findings; coming to Rs.3,02,700/- in issue.

3.1 This is what leaves the assessee aggrieved.

4. Faced with this situation, learned counsel has invited the tribunal's attention not only to assessee's balance sheet in the preceding assessment year declaring cash in hand amounting to Rs.32,42,000/- but also the same stood accepted in the assessment order dated 20.12.2018. The necessary inference which would arise in the given facts is that the assessee has re-deposited her cash in hand this could not have been assessed at a flat rate of 10% in the lower appellate discussion. The impugned addition stand deleted.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 29/01/2026.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 29/01/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**