

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8818/Del/2025 : Asstt. Year: 2017-18

Roshni Kapoor, R-895, New Rajender Nagar, New Delhi-110060 (APPELLANT)	Vs	Income Tax Officer, Ward-50(3), New delhi-110002 (RESPONDENT)
PAN No. AREPK5984C		

**Assessee by: Sh. V. Rajkumar, Adv.
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
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ORDER

This assessee's appeal for Assessment Year 2017-18 arises against the Addl./JCIT(A), Thiruvananthapuram's DIN & order No. ITBA/APL/S/250/2025-26/1081747897(1) dated 14.10.2025, 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. Learned counsel submits at the outset that both the lower authorities i.e. the Assessing Officer as well as the CIT(A) have erred in law and on facts in treating the assessee's entire cash deposits during demonetization of Rs.12,35,000/- as unexplained; in assessment order dated 24.12.2019 as upheld in the lower appellate discussion.
4. Faced with this situation, the Revenue could hardly dispute that the assessee; claiming herself to be the sole child

of her parents, has all along clarified that she was holding both her parents as well as her personal past accumulated savings which have nowhere been considered. This clinching plea has gone un-rebutted from the Revenue side since such accumulation in normal day to day life could not be altogether as well as keeping in mind the assessee and her family socio economic status. It is thus deemed appropriate in the larger interest of justice that a lump sum addition of Rs.2,50,000/- only would be just and proper with a rider that the same shall not be treated as a precedent. Necessary computation shall follow as per law.

5. So far as assessee's assessment under Section 115BBE is concerned, I quote S.M.I.L.E Microfinance Limited Vs. The ACIT CC-1 in W.P.(MD) No.2078 of 2020 & W.M.P. (MD) No. 1742 of 2020 held that the said provision applied for transactions done on or after 01.04.2017 only. The assessee is accordingly directed to be assessed under normal provisions only.

6. This assessee's appeal is partly 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