

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8897/Del/2025 : Asstt. Year: 2017-18

Shubira Prasad, 7222, Flat No. ATS Advantage, Vaibhav Khand, Indirapuram, Ghaziabad-201014	Vs	Income Tax Officer, Room No. 226, Income Tax Office, CGO Complex-1, Purani Hapur Chungi, Ghaziabad-201002
(APPELLANT)		(RESPONDENT)
PAN No. ACRPP0676L		

**Assessee by: Sh. Aditya Rathore, 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)-1, Chennai's DIN & order No. ITBA/APL/S/250/2025-26/1081964078(1) dated 24.10.2025, 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. It transpires during the course of hearing that the assessee/appellant raises her solitary grievance that both the learned lower authorities have erred in law and on facts in treating her entire cash deposits during demonetization of Rs.13,00,000/- as unexplained; in assessment order dated 19.11.2019 as upheld in the lower appellate discussion.

4. That being the case, the Revenue could hardly dispute that both the learned lower authorities have nowhere gives credit of the assessee's accumulated past savings keeping in mind her socio economic status as she is stated to be retired principal and widow of a retired Army officer as well. Be that as it may, it has come on record that the assessee has all along failed even to plead and prove source of the impugned deposits in both lower appellate proceedings. It is thus deemed appropriate in the larger interest of justice that a lump sum addition of Rs.4,00,000/- in the given facts would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets relief of Rs.9,00,000/- in other words.

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