

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC": NEW DELHI  
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No. 1769/Del/2026  
(Assessment Year: 2018-19)

Kapoori Devi, 33/1, Mehrauli New Delhi	<b>Vs.</b>	Income Tax Officer, Ward-29(1), New Delhi
<b>PAN: ANPPD3407N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Rajesh Malhotra, CA
Department by	Shri Ravi Kand Chaudhary, Sr. DR
Date of hearing	08/04/2026
Date of pronouncement	08/04/2026

**ORDER**

This assessee's appeal for assessment year 2018-19, arises against the 1d National Faceless Appeal Centre (NFAC), Delhi [in short, the "CIT(A)], dated 22.01.2026 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.
3. Coming to the assessee's sole substantive grievance raised herein, it is evident that both the learned lower authorities respective assessment and lower appellate findings have proceeded to treat the sum in question amounting to Rs. 5,21,760/- as unexplained u/s 69A of the Act in her hands.

4. That being the case, the Revenue could hardly dispute that the learned Assessing Officer itself has duly accepted in para 7 at page 3 of the assessment dated 02.03.2021 that the assessee had received rent of Rs. 4,96,800/-with interest thereupon of Rs. 24960; respectively. It is in this clinching factual backdrop that that the tribunal is of the considered view that both the learned lower authorities could not have added the assessee's very twin receipts as unexplained income unexplained money u/s 69A of the Act. The impugned addition to this effect is hereby reversed. The assessee succeeds in her sole substantive grounds in the above terms.

5. In the result, this appeal of the assessee is allowed.

***Order pronounced in the open court on 08<sup>th</sup> April, 2026***

**-Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated:15/04/2026.

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi