INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "SMC": NEW DELHI

BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER

ITA No. 3224/Del/2026 (A.Y 2012-13)

Mukesh Lane No-2, Teacher Colony, Saraswan Dehat, Saharanpur,	Vs	Income Tax Officer G-49, Court Road Mission Compound, Saharanpur, Shahjahanpur, Uttar Pradesh
(Appellant)		(Respondent)
PAN: ATAPM7124J		

Assessee by :	Sh. Ratnesh Awasthi, Adv & Sh. Pradeep Sharma, Adv
Revenue by:	Shri Manoj Kumar, Sr. DR
Date of Hearing	03/06/2026
Date of pronouncement	19/08/2026

O R D E R

PER MADHUMITA ROY, J M.:

The instant appeal filed by the assessee is directed against the order dated 07.02.2026 passed by the Ld. Commissioner of Income-tax (Appeals) ADDL/JCIT(A)-9, Mumbai, [hereinafter referred to as the Ld. CIT(A)/NFAC] under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the Assessment Order dated 18.12.2019 passed by the Assessment Unit, Income-tax Department (hereinafter referred to as 'the ld. AO') under Section 143(3)/147 of the Income Tax Act, 1961 ('Act' for short) for Assessment Year 2012-13.

2. The matter relates to cash deposit to the tune of Rs. 23,00,000/- which was added in the hands of the Assessee under Section 69A of the Act. In fact the said amount was deposited by the husband of the Assessee out the sale proceeds particularly the receipt out of sale of popular tress and mangoes in the bank account of the Assessee in order to secure the marriage of the daughter which took place in 2013 itself as the case of the assessee. The cash was received in the month of April 2011 and in one stroke on 09.04.2011 the entire was deposited in the bank account of the Assessee. It appears that all the details were not duly placed before the authorities below and therefore, the consideration of the same has not been done in its proper perspective. However, we also find on record that inspite of certain evidences being furnished before the Ld. CIT(A), no remand report was called for and unilaterally the addition was confirmed by the Ld. CIT(A) in the hands of the Assessee.

3. Before us the entire set of following documents were duly furnished:

> "*1. Affidavit of Shri Sukhpal Singh admitting ownership of the money.*
>
> *2. Revenue records including Khasra and Khatauni establishing ownership and possession of agricultural land.*
>
> *3. Affidavits of the purchasers.*
>
> *4. Geo-tagged location and evidence showing existence of agricultural land and plantation.*

5. Bank records and other supporting documents.

6. Dharam Kanta parchies/weighment slips (filed as additional evidence before this Hon'ble Tribunal) showing weight, rate, amount and receipt of sale consideration."

4. Examination of the substantial evidences duly placed before us establish that the source of cash deposit made by the husband of the assessee amounting to Rs. 23,00,000/- in the bank account on 09.04.2011 is justified as the same is admittedly out of the sale proceeds of the standing popular trees and mangoes in the month of March, 2011 itself. The entire addition is thus, deleted.

5. In the result, Appeal filed by the Assessee is allowed.

Order pronounced in the open court on 19/08/2026.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 19/08/2026

R. Naheed, Sr PS

Copy forwarded to
1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi