

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES, 'SMC' BENCH, NEW DELHI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

I.T.A. No.4892/DEL/2025 (A.Y 2012-13)

Shanti Kumari Sharma C/o CA Vaibhav Goel 75, Navyug Market, 1st Floor, Ghaziabad Uttar Pradesh PAN NO. ALFPK1339Q	Vs.	ITO Ward-2 (2) (3) Ghaziabad
Appellant		Respondent
Assessee by	Sh. Vaibhav Goel, CA	
Revenue by	Sh. Manoj Kumar, Sr. DR	
Date of Hearing	24/09/2025	
Date of Pronouncement	13/10/2025	

ORDER

PER SATBEER SINGH GODARA , JM:

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/APL/S/250/2025-26/1078607047(1) dated 17.07.2025, in proceedings u/s 147 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 both the lower authorities have treated the assessee's investment made of Rs.7,52,060/- in purchase of immovable property in question, as unexplained u/s.69A of the Act, in assessment order dated 30.12.2019 as upheld in the lower appellate discussion.

4. A perusal of the case file reveals with the able assistance coming from both the parties that assessee in fact had sold an immovable property / flat on 13.04.2011 /deposited the corresponding sale consideration in her bank account maintained with M/s. ICICI Bank followed by withdrawal Rs. 4 lacs each (twice) on 19.04.2011 which is subject matter of addition of Rs.752060/-, made by both the lower authorities. That being the case this tribunal hereby holds both the learned lower authorities erred in law and on facts in not accepting the above cash withdrawals of Rs.8 lacs as explained, to delete the impugned addition amounting to Rs.752060/- in very terms. Ordered accordingly.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 13/10/2025.

Sd/-

(Satbeer Singh Godara)
Judicial Member

Dated: 13 /10/2025

NEHA, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR