

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 6764/Del/2025

Assessment Year: 2012-13

Dinesh Kumar, S/o Kanhya Lal, H. No. 11/3, Ward No. 10, Dr. Bishamber Lal Wali Gali, Gohana, Sonapat-131301.	<u>Vs</u>	Income Tax Officer, Ward-1, Delhi.
PAN: BAVPK 1674 C		
APPELLANT		RESPONDENT
Assessee represented by		Ms. Mansi Jain, Adv. & Sh. Siddharth Bajaj, Adv.
Department represented by		Shri Manoj Kumar, Sr. DR
Date of hearing		27.11.2025
Date of pronouncement		27.11.2025

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal ITA no. 6764/Del/ /2025 for assessment year 2012-13 arises against CIT(A)/ NFAC, Delhi's order dated 20.08.2025 (DIN & Order No. ITBA/NFAC/S/250/2025-26/1079784818(1), in proceedings u/s 147 r.w.s. 144of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused

2. It emerges during the course of hearing that both the learned lower authorities have treated the assessee's cash deposits during demonetization

amounting to Rs. 49,92,584/- as unexplained despite the fact that the Assessing Officer appears to have submitted his remand report dated 14.05.2024 finding him as not only engaged in sale of fruits and vegetables but also accepting all of his ledgers and the P&L account as submitted before the CIT(A)/NFAC as additional evidence.

3. This clinching factual position has gone unrebutted from the Revenue side. Various judicial precedents i.e. Smt. B. Jayalakshmi v. ACIT (2018) 96 taxmann.com 486 (Mad.); and CIT v. D.M. Purnesh (2020) 426 ITR 169 (Kar.) have settled the issue that Revenue could not even be treated as an aggrieved party once the Assessing Officer files his favourable remand report supporting the assessee's case. I, therefore, delete the impugned addition of Rs. 49,92,584/- in very terms.

4. This assessee's appeal is allowed.

Order pronounced in open court on 27.11.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 28.11.2025.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI