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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 256/2026, CM APPL. 19458/2026, CM APPL. 19459/2026 & CM APPL. 19460/2026

SWARNALATA MADUGULA .....Appellant
Through: Ms. Himanshi Goel, Adv.

versus

PR. COMMISSIONER OF INCOME TAX CENTRAL CIRCLE 10 AND ANR .....Respondents
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC & Mr. P. Gupta, JSC.

CORAM:
HON'BLE MR. JUSTICE DINESH MEHTA
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R

% **06.05.2026**

1. On perusal of the record, the following substantial question of law arises out of the impugned order dated 27.10.2025 passed by Income Tax Appellate Tribunal, Delhi Bench "SMC", Delhi *(hereinafter referred to as 'the Tribunal')*:

(i) Whether the Tribunal was justified in partly accepting the assessee's appeal and giving relief of Rs. 10,00,000/- only, ignoring the fact that the assessee had consistently withdrawn substantial amount from a bank account and on 09.11.2016 she had cash balance of Rs. 80,00,000/- out of which a sum of Rs. 25,00,000/- was deposited.

2. List this appeal for hearing on 20.08.2026.

3. Issue notice in stay application as well.

DINESH MEHTA, J

TEJAS KARIA, J

MAY 6, 2026/*sr*