

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पॉल राव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ ITA No.238/JP/2017
निर्धारण वर्ष / Assessment Year : 2008-09

Sh. Raghunandan Goyal, 3/21, Kala Kuan Housing Board, Alwar (Raj.)	बनाम Vs.	ITO, Ward-1(1), Alwar
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ACBPG7449Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

आयकर अपील सं./ ITA. No. 249/JP/2017
निर्धारण वर्ष / Assessment Years : 2008-09

ITO, Ward1(1), Alwar	बनाम Vs.	Sh. Raghunandan Goyal, 3/21, Kala Kuan Housing Board, Alwar
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ACBPG7449Q		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Kranti Mehta (CA)
राजस्व की ओर से / Revenue by : Shri Shailendra Sharma (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 06/10/2017
उदघोषणा की तारीख / Date of Pronouncement: 14/11/2017

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

These are cross appeals filed by the assessee and the revenue against the order of Ld. CIT (A), Alwar, dated 23.01.2017 for A.Y. 2008-09 wherein the respective grounds of the appeal are as under:-

ITA No. 238/JP/17 (Ground of Assessee's appeal):-

"1. That under the facts and in the circumstances of the case, the Id. CIT(Appeals), Alwar erred in sustaining the addition of Rs. 11,10,000/- even when source of this amount was fully explained. Accordingly, the addition of Rs. 11,10,000/- deserves to be deleted."

ITA No. 249/JP/17 (Ground of Revenue's appeal):-

"1. On facts and in the circumstances of the case, Id. Commissioner of Income Tax (Appeals), Alwar has erred in restricting the addition of Rs. 58,02,000/- to Rs. 11,10,000/- which was made by the AO on account of expenses incurred by the assessee on the marriage of his daughter.

2. On the facts and in the circumstances of the case, the Id. Commissioner of Income Tax (Appeals), Alwar erred in deleting the addition of Rs. 71,52,255/- made by the AO on account of advance against land and cash creditors."

2. Firstly, regarding ground No. 1 of the assessee and the revenue, the facts of the case are that the assessee filed his return of income declaring total income of Rs. 1,05,850/-. Subsequently, a notice u/s 148 of the I.T. Act, 1961 was issued on 30.03.2015. In the reasons recorded, the Assessing Officer stated that on the basis of information in its possession, it is revealed that the assessee has incurred expenditure amounting to Rs. 58,77,000/- on the marriage of his daughter Meena Agarwal which was solemnized on 19.01.2008 and reference was drawn to the FIR lodged by his daughter wherein she

had stated that expenditure of Rs. 58,77,000/- was incurred by her father Shri Raghunandan Goyal on her marriage and other related functions. The AO was therefore had a reason to believe that income to the tune of Rs 58,77,000 which has been expended by the assessee on marriage of his daughter has escaped assessment. The assessment was accordingly reopened and the assessee was asked to furnish source of the marriage expenses.

3. Firstly, the AO stated that during the course of proceedings, Meena Goyal accepted that the FIR so lodged by her on 18.04.2009 was filed by her with the help of her father and all the facts mentioned therein are correct. Therefore, there is no dispute that expenditure to the tune of Rs 58,77,000 has been incurred by the assessee. Further, in response to the notice issued, the assessee vide his submission dated 21.12.2015 has submitted the particulars of the individual expenses which was incurred by him and other family members. In order to verify the same, the Assessing Officer sought further details and documentary evidences. However, there was no compliance on the part of the assessee to furnish the requisite details and the documentary evidences in support of the marriage expenses. Accordingly, the AO held that expenditure of Rs. 23,86,000/- shown to be made out of money received from the family members in the form of Kanyadan remains unexplained and was treated as incurred by the assessee only and considered as his income from undisclosed sources. Similarly, regarding the other expenditure amounting to Rs. 25.91 lacs claimed to be incurred in the form of various gift items like gold brick, 40 gms gold Ginni, 24 gms gold Bangles, 4 rings, 2 chains, silver anklet, Nariyal

Patre and Bichhiya etc, the claim of the assessee remained unexplained due to non submission of the requisite detail/proofs and was brought to tax. Further the Assessing Officer estimated an amount of Rs. 8.25 lacs as expenses which are customary in nature and are essential for marriage ceremony and the same was brought to tax. Accordingly, an amount of Rs. 58.05 lac was added to the total income of the assessee and brought to tax.

4. Being aggrieved, the assessee carried the matter in appeal before the Id CIT(A) and submitted as under:-

"5. The appellant belongs to middle class family, as such the expenditure in marriage was not exorbitant or very high. The details of expenditure contributed by the family members are as under:-

Raghu Nandan Goyal (Self)	ACBPG 7449Q	Rs. 9,00,000/-
Smt. Sudesh Bala Goyal (Wife)	AFGPG 7085N	Rs. 8,40,000/-
Deepmalika Goyal (Daughter)	AEVPG 6846F	Rs. 95,000/-
Meena Goyal (Daughter)	AEVPG 6845G	Rs. 6,00,000/-
Vijay Goyal (Son)	ABRPG 6751G	<u>Rs. 3,00,000/-</u>
		Rs. 27,35,000/-
Cash recd. as Kanyadan and other cash recd. from relatives during different marriage occasions		<u>Rs. 5,51,751/-</u>
		<u>Rs. 32,86,751/-</u>

6. All the above family members had submitted their income tax returns and shown the marriage expenses in their capital accounts. Father of appellant Shri Musaddi Lal ji had seven sons including the

appellant who is his fifth son and two daughters. As such the family is large and at the time of marriage, all family members as well as large friend circle and business connections of all brothers of the appellant had given items of gold/silver/household goods/cash/Kanyadan/other items as per the details enclosed herewith.

7. The income tax return ack., computation of total income, capital a/c and balance sheet of the family members are enclosed as Annexure-B. The AO made addition of Rs. 23,86,000/- on account of the contribution given by the family members for marriage as well as Kanyadan etc. simply on the basis that the appellant could not get it verified.

The AO totally overlooked the capital account, balance sheet etc. of the family members as detailed above.

The AO has contradicted herself in as much as that on the one hand she has accepted the expenditure of Rs. 9,00,000/- incurred by the appellant on the basis of capital account and balance sheet while on the other hand she did not accept the amount of Rs. 18,35,000/- incurred by other family members as detailed above even when the marriage expenditure is duly shown in their capital accounts enclosed herewith.

8. You will kindly appreciate that in Hindu system of marriage, the giving of Kanyadan as well as other cash amounts during different rituals of marriage cannot be ruled out and there cannot be any verification of such amounts after about eight years of marriage. Hence, the non acceptance of amount of Rs. 5,51,000/- by the AO is without

any cogent basis and totally overlooking the Hindu traditions and rituals.

9. The father of the appellant had expired in the year 2002 at the age of about 84 years. He carried on sarafa business under the name M/s Musaddi Lal & Sons for over 50 years and in the year 1997 when he was about 79 years old, he closed the business and gave one Kg. gold brick, ginni (gold coin) etc. to my wife who was looking after him during his old age.

The gold brick was owned by Late Shri Musaddi Lal (Grandfather of Meena Agarwal) for several years even prior to 1997. In the year 1997, the rate of gold was about Rs. 4500/- per 10 gms and prior to that it was Rs. 2000-2500 per 10 gms.. These items were given in the marriage to Meena Agarwal. I am enclosing herewith list of gold rates during those years as Annexure-C.

10. The AO further erred in overlooking the fact that the family of the appellant is large having seven brothers, their wives, their sons, sons wives in case of married sons and giving of items of gold/silver/household goods/cash/other items etc. during different occasions of marriage like Lagan, Ladies Sangeet, Mehandi is customary and usual. As such, the non acceptance of Rs. 25,91,000/- by the AO is totally against the facts of the case.

11. So far as the marriage expenses of Rs. 8,25,000/- as detailed at page no. 6 of the impugned assessment order are concerned, it is submitted that there was no basis with the ITO for making this estimation. It was submitted to the AO that the marriage was

performed at groom's city Agra in M.D. Jain inter College, Agra. Almost all marriage related ceremonies were controlled and supervised by Shri Ravi Prakash Agarwal, father of the groom. The appellant had handed over money to him and he did the expenditure related to marriage. Kingly therefore, delete the addition of Rs. 8,25,000/-.

12. It is brought to your kind notice that after considering all facts and figures, the court settled full and final settlement of money of Rs. 11,51,000/- only. The copy of RAJINAMA (Compromise) is enclosed as Annexure-D. The court also took recognition of the fact that in these types of dowry cases exorbitant and excessive valuation of items of gold/silver/household goods/cash/other items etc. is done, that is why the settlement was done only at Rs. 11,51,000/-

For example, in the FIR, the gold brick of 1 kg. is shown at Rs. 31,00,000/- while it costed not more than Rs. 3,00,000/- to Late Shri Musaddi Lal (Grandfather of Meena Agarwal) in the year prior to 1997.

I therefore, humbly request you to kindly delete the addition of Rs. 58,02,000/-."

5. The Id CIT(A) considered the assessee's submission and gave him partial relief. Now, both the parties are in appeal before us. We now refer to the relevant findings of the Id CIT(A) which are under challenge before us:

"5.3.3 I have considered the appellant's submission on the above mentioned issues.

1. Kanayadaan by close relatives worth Rs. 23.86 Lakhs:

I have considered the fact that a total amount of Rs. 18.35 lakhs were expended by close relatives like wife, daughter and son of the appellant for the purpose of kanyadaan. All the amounts have been withdrawn from their bank accounts on the relevant date. All of them are Income tax assesses. They have also given confirmations. In my considered view the appellant has discharged his onus of proving the source of such expenditures and the confirmations were also given along with the bank statements and the Income tax details of the persons who have expended on the occasion of kanyadaan. Therefore, there is no justification on the part of the AO for rejecting the claim of the appellant without disproving the evidences given by the appellant during the assessment proceedings.

The appellant has also claimed that a total of Rs. 5,51,751/- were received as cash gifts from distant relatives and friends, I have considered the fact that it is customary that distant relatives and friends also give gifts to the bride and groom on the occasion of the marriage ceremony and it is difficult to keep a record of small gift items including cash gifts from so many invitees after a lapse of more than 7 years. Marriage took place in the year 2008 and the case reopened in the year 2015. Considering the status of the family and the occasion, it is my considered view that gifts claimed to have been received from the distant family members and friends amounting to Rs. 5,51,751/- is reasonable.

In view of the above facts and discussion, addition of Rs. 23.86 lakhs is not justified and hence, deleted.

2. Value of the gifts as per the content of the FIR worth Rs. 25.91 Lakhs:

I have taken into consideration that the AO has relied on the content of the FIR to value the gift items received by the bride at the time of the marriage. Among the valuable items were a gold brick weighing 1 Kg and other gold jewellerys and silver utensils etc. The appellant had claimed that his late father Sh. Mussadi Lal, who died in the year 2002, and owned Sarafa business under the name of M/s Musaddi Lal & Sons had given 1 kg gold brick and Ginni to his wife during his life time. However, no evidence in support of this claim was filed either during assessment proceedings or during the appellate proceedings. Therefore, the value of the gold brick of one kilograms at the existing value in 2008 which was around Rs. 1110/gram is valued at Rs. 11,10,000/- remain unverified. Other items shown are silver utensils, 40 grams ginni and 24 grams chudi and items like washing machine steel utensils etc received from various relatives on the occasion of kanyadaan ceremony.

Considering the social occasion and family status, it is customary on the part of relatives to give gifts on the occasion and the cash withdrawal made by the parent of the bride that includes the appellant who is the father and other close relatives like brother

and sister of the bride, it is my considered view that sundry items like furniture, washing machine etc and ginni weighing 40 gms and chudi weighing 24 gms are within the reasonable limit of the sources declared by the appellant.

However, it is my considered view that gold brick of one kg valued at the prevalent price at Rs. 11,10,000/- remain unexplained as no credible evidence has been given either during the assessment proceedings or during appellate proceeding. Hence, an amount of Rs. 11,10,000/- i.e. the value of 1 kg gold brick in the year 2008 is liable to be added to the income of the appellant as unexplained bullion under section 69A of the Act.

3. Expenditure incurred on the occasion marriage day on tents, foods and other related items amounting to Rs. 8.25 lakhs

I have taken note of the fact the expenditure is valued by the AO on estimation basis. There is no evidence in possession of the AO to estimate the actual cost etc. However, the AO has merely estimated on guess work about possible expenditure incurred on tent, foods and other related items. The AO valued it at Rs. 8.25 lakhs. However, I have also considered the fact the AO has accepted the withdrawal of Rs. 9 lakhs from his capital account on the occasion of the marriage. Therefore, in fitness of things, it is reasonable to infer that the cost of marriage expenses would have been met out of withdrawal made by the appellant from his bank accounts which has been accepted by the AO. Therefore,

addition of Rs. 8.25 lakh is not justified. Accordingly, the addition of Rs. 8.25 lakhs is deleted.”

6. During the course of hearing, the Id. AR reiterated the submissions made before the Id. CIT(A). The Id. AR submitted that the Id. CIT(A) has rightly appreciated the submissions made before him regarding expenditure incurred out of kanyadhan and other gifts received from family and close relatives and the relief has rightly been allowed by him. Regarding addition of Rs. 11,10,000/- which relates to Gold brick of 1 kg valued at prevalent price, which was not accepted by the Id. CIT(A) for the reasons that no credible evidence has been given either during the assessment proceedings or during the appellate proceedings, the Id. AR submitted that the assessee wishes to submit an affidavit signed by the assessee in this regard and since it is important piece of evidence in support of his ground of appeal so taken by the assessee, the same may kindly be accepted. The Id. AR submitted that contents of the affidavit have already been submitted before the Id. CIT(A) by way of written submission and the same is now being filed by way of an affidavit dated 27.05.2017 on duly executed non-judicial stamp paper duly notarized by the notary public and the same reads as under:-

शपथ पत्र

मैं रघुनन्दन गोयल पुत्र श्री स्व० श्री मुसद्दी लाल उम्र करीबन 64 साल जाति महाजन निवासी 3/21 काला कुआँ हा० बोर्ड, अलवर शपथपूर्वक निम्न लिखित घोषणा करता हूँ कि:-

1. यह है कि मेरे पिता स्व० श्री मुसद्दी लाल जी का 84 वर्ष की आयु में वर्ष 2002 में स्वर्गवास हुआ था।

2. यह है कि वे अलवर के पुराने व प्रतिष्ठित व्यवसायी थे जो मुसद्दीलाल एण्ड सन्स के नाम से बजाजा बाजार अलवर में सोने-चांदी का व्यवसाय करते थे।

3. यह है कि उन्होंने वर्ष 1997 में उक्त व्यवसाय बंद कर दिया था क्योंकि उस समय उनकी उम्र लगभग 79 वर्ष की थी तथा उनका स्वास्थ्य अच्छा नहीं रहता था।

4. यह है कि मेरी पत्नी उनकी वृद्धावस्था के दौरान सेवा करती थी तथा उन्होंने 1997 में जब कारोबार बंद किया था तब एक किलो सोने की ईट एवं कुछ सोने की गिन्नी मेरी पत्नी को दी थी।

5. यह है कि उक्त सोने की ईट मेरी पत्नी द्वारा मेरी लड़की मीना के विवाह में उसे दे दी थी।

7. The Id DR is heard who has vehemently argued the matter and took us through the findings of the AO.

8. We have heard the rival submissions and perused the material available on record. The issue relates to determination of the source of marriage expenditure incurred by the assessee on the marriage of her daughter which got solemnised on 19.01.2008 amounting to Rs 58.77 lacs and whether assessee has provide appropriate explanation in this regard. The assessee has explained the source of such expenditure in terms of Kanyadan received from close relatives amounting to Rs 23.86 lacs, value of gifts received worth Rs 25.91 lacs and bank withdrawals of Rs 9 lacs from assessee's own bank account. The Id CIT(A) has examined the entries in the assessee's bank account and confirmation and other details received from close relatives and has given a finding that the assessee has discharged the primary onus of explaining the source of kanyadan receipts of Rs 23.86 lacs from close relatives. The findings of the Id CIT(A) remain uncontroverted before us and the same

are hereby confirmed. Similarly, the findings of the Id CIT(A) regarding various gifts (except gold brick) received on the occasion of marriage and gifted to her daughter, given the nature of the gifts, social and family status of the assessee involved, the same was found acceptable by the Id CIT(A) and we hereby confirm the same. Regarding gift of gold brick worth Rs 11.10 lacs, the Id CIT(A) has sustained the addition holding that no credible evidence has been furnished. In this regard, an affidavit has been submitted before us reiterating the submissions made before the Id CIT(A). It is contended that gold brick was owned by late Shri Musaddi Lal (grandfather of Meena Agarwal) who was in Sarafa business and who had given the same to assessee's wife before he died in year 2002 and now, the same has been gifted further by his wife to their daughter on the occasion of her marriage. It is not in dispute that assessee's daughter has received by way of gift a gold brick worth Rs 11.10 lacs as per present value on occasion of her marriage. It is contended that it is assessee's wife who has gifted the gold brick to her daughter and not the assessee. It is further contended that the source of such gold brick in the hands of his wife is again gift of such gold brick received from her father-in-law who was in Sarafa business. What we find is that the affidavit has been submitted by the assessee and not by either the so called donor (wife of the assessee) or by the donee (daughter of the assessee). Further, nothing has been brought on record in terms of will or gift deed by late Shri Musaddi Lal (the original donor). In absence of any will or gift deed by the original donor and the fact that both the donor and the donee as so claimed have not submitted and filed any affirmative statement confirming such transaction as a gift transaction, the assessee's contentions remain

unsubstantiated and therefore, cannot be accepted. In the result, we affirm the findings of the Id CIT(A) and dismiss the ground of appeal taken by the assessee.

9. Regarding estimated expenditure of Rs 8.25 which the AO assumed to have been incurred on the occasion of the marriage, the AO has accepted the withdrawal of Rs. 9 lakhs from the assessee's bank account on the occasion of the marriage, it is reasonable to hold that the assessee would have incurred the marriage expenditure out of such withdrawal. Therefore, we do not see any infirmity in the order of the Id CIT(A) who has deleted the addition of Rs. 8.25 lakhs in the hands of the assessee.

10. In the result, we affirm the findings of the Id CIT(A). The assessee's sole ground of appeal is dismissed. The revenue's ground no. 1 is also dismissed.

11. Regarding ground No. 2 of the revenue's appeal, brief facts of the case are that on review of assessee's statement of affairs as on 31.03.2008, the Assessing Officer observed that the assessee has shown Rs. 30 lacs as advance against land and Rs. 41,52,255/- as unsecured loan from 7 different persons(cash creditors). In this regard, the assessee was asked to submit a copy of the agreement to sale, sale deed etc in order to substantiate the receipt of advance of Rs. 30 lacs by the assessee. However, no such agreement to sale or sale deed was submitted before the Assessing Officer and in absence of the same, an addition of Rs. 30 lakh was made to the total income of the assessee.

12. Further regarding 7 cash creditors, the Assessing Officer observed that since primary evidences like confirmation has not been submitted by the assessee, despite specifically being asked for, the identity of the creditor and genuineness of the transaction could not be established. When identity is not established there remains no scope for examining creditworthiness of the creditor. Hence, these cash receipts remain unproved and accordingly an addition of Rs. 41,52,255 was made u/s 68 of the I.T. Act 1961.

13. During the course of appellate proceedings the assessee submitted that an amount of Rs. 30,00,000/- was received from M/s Arawali Wines through City Star Hospitality Pvt. Ltd. by way of cheque payment amounting to Rs. 10 lacs and Rs 20 lacs respectively and copy of confirmation was also submitted. Further regarding the cash creditors, it was submitted that only two amounts of Rs 3,50,000 and Rs 1,64,093 were received during the year and rest all amount were carried forward from the earlier years. The relevant submission of the assessee is reproduced as under:

“2. Further the following amounts in the balance sheet as on 31.3.2008 totaling Rs. 41,52,255/- were treated as unexplained by the AO-

S. No.	Name	As on 31.3.2008	As on 31.3.2007
1	Amar Chand Jain HUF	13,50,000/-	17,50,000/-
2	Ram Pratap Katta & Sons	8,20,071/-	8,20,071/-

3	Prabhu Dayal	5,00,000/-	5,00,000/-
4	Brijmohan	1,80,000/-	1,80,000/-
5	Shankar & Co.	4,52,184/-	2,88,091/-
6	Ramesh Agarwal	5,00,000/-	5,00,000/-
7	Deepmalika	3,50,000/-	
	Total	41,52,255/-	40,38,162/-

3. As is clear from the above table, only two amounts were received during the year under appeal Rs. 3,50,000/- recd. From Deepmalika (Confirmation enclosed as Annexure-F) and Rs. 1,64,093/- received from Shankar & Co. This concern Shankar & Co. is proprietary concern of the appellant, hence this amount is verifiable from the balance sheet as on 31.3.2007 and 31.3.2008 of Shankar & Co. enclosed herewith as Annexure-G.

4. The appellant's income tax case for AY 2007-08 was completed u/s 143(3) vide assessment order dated 24/12/2009. Copy of assessment order for AY 2007-08 is enclosed as Annexure-H.

5. It is submitted that when the assessment for AY 2007-08 was completed u/s 143(3) after making all enquiries of the above amounts, the addition made by the AO in this year is not only against the facts of the case but also undesirable and unjustified looking to the fact that during the year under appeal, the above mentioned amount of Rs. 41,52,255/- was never received by the appellant."

14. We now refer to the relevant findings of the Id. CIT(A) which is contained as under:-

" 6.3 I have gone through the assessment order as well as submissions made by the appellant. Following facts have emerged:

1. That the AO had added an amount of Rs. 30 lakhs as unexplained income for the amount of advance received during the year under consideration. The appellant has claimed that the amount is received from M/s Arawali Wines through City Star Hospitality Pvt. Ltd. (PAN-AACCC 7409C) through banking channel. The relevant confirmation has been filed.

2. That the AO has further added an amount of Rs. 41,52,255/- as unexplained creditors. The appellant has claimed that out of Rs. 41,52,255/- an amount of Rs. 40,38,162/- is coming from the balance sheet of earlier year which is already in the possession of the AO and previous years cases were also decided in the scrutiny and the balances were accepted as genuine. That during the year under consideration only an amount of Rs. 3.5 lakh was received from Smt. Deepmalika, who is daughter of the assessee and an existing IT assessee and Rs. 1,64,093/- received from M/s Shankar & Co which is proprietary concern of the appellant himself.

6.3.2 I have considered the above mentioned facts and found that there is no justification of addition of Rs. 71,52,255/- as all necessary details along with the confirmations have been filed both during the assessment proceedings and the appellate stage. All of them are existing income tax assesses. Accordingly, the addition of

Rs. 71,52,255/- is deleted and the appellant's ground of appeal on this issue is allowed."

15. The Id. D/R is heard who has supported the order of the Assessing officer.

16. We have heard the rival submissions and perused the material available on record. Regarding advance of Rs 30 lacs, merely the fact that the transaction has happened through banking channel and a confirmation has been filed is not sufficient to discharge the initial onus cast on the assessee to establish the identity, genuineness of the transaction and creditworthiness of the person from whom the money has been received during the year. The AO has specifically asked the assessee to furnish a copy of agreement to sell or sale deed that has been executed during the course of assessment proceedings to examine the genuineness of the transaction so claimed by the assessee by way of advance against land, however, nothing has been brought on record in this regard either during the assessment or the appellate proceedings. Further, nothing has been brought on record to demonstrate the creditworthiness of the person who has advanced the money to the assessee. We therefore set-aside the findings of the Id CIT(A) and confirm the addition of Rs 30 lacs so made by the AO in this regard.

17. Regarding addition of 41.52 lacs, the Id CIT(A) has returned a finding that an amount of Rs. 40,38,162/- pertains to earlier years and is brought forward from the previous years and the same cannot be

brought to tax under section 68 of the Act. The remaining amount of Rs. 3.5 lakh was received from Smt. Deepmalika, who is daughter of the assessee and an existing income tax assessee and Rs. 1,64,093/- was received from M/s Shankar & Co which is proprietary concern of the appellant himself. We donot see any infirmity in the said findings of the Id CIT(A) and the same are hereby confirmed. In the result, ground no. 2 of revenue's appeal is partly allowed.

In the result, the appeal of the assessee is dismissed and appeal of the revenue is partly allowed.

Order pronounced in the open court on 14/11/2017.

Sd/-

(विजय पॉल राव)
(Vijay Pal Rao)

न्यायिक सदस्य / Judicial Member

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 14/11/2017.

*Ganesh Kr

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Raghunandan Goyal, Alwar
2. प्रत्यर्थी / The Respondent- ITO, Alwar
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.

6. गार्ड फाईल / Guard File {ITA. No. 238/JP/2017 & ITA. No. 249/JP/2017}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar