

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC-B" BENCH : BANGALORE**

BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER

ITA No.1551/Bang/2017
Assessment year : 2010-11

B. K. Gopika Krishna, S L N Steel & Jewellers, N. H. 206, B H Road, Gubbi (Post), Tumkur – 572 216. PAN : AHLPG8761C	Vs.	Income Tax Officer, Ward-2, Tumkur.
APPELLANT		RESPONDENT

Assessee by	:	Shri. Kupendra Setty, CA
Revenue by	:	Shri. Vikas Suryawanshi, Addl. CIT

Date of hearing	:	16.11.2017
Date of Pronouncement	:	23.11.2017

ORDER

Per Sunil Kumar Yadav, Judicial Member

This appeal is preferred by the assessee against the order of CIT(A), *inter alia*, on the following grounds:

1. *The order of the Commissioner of Income Tax (Appeals) is erroneous on the facts and in the law. On the facts and in the circumstances of the case he ought not to have dismissed the appeal.*
2. *Without prejudice to the above, the order of the assessment made u/s 143(3) r.w. section 147, is without jurisdiction and therefore, liable to be annulled.*
3. *Without prejudice to the above, the addition of Rs.3,04,750/- is genuine gift received from father and hence the addition is to be deleted.*
4. *The amount of addition of Rs.16,370/- is included in the income of the appellant and hence the same is to be deleted.*

2. During the course of hearing, the learned counsel for the assessee has invited our attention to the fact that the assessee has taken the gift of Rs.3,04,750/- from her father through cheque which was doubted by the AO on the ground that no gift deed was

executed and accordingly made the addition of the same as unexplained income in the hands of the assessee.

3. Assessee preferred an appeal before the CIT(A) but did not find favour with him. Now the assessee is before the Tribunal and during the course of hearing, the learned counsel for the assessee invited our attention to the fact that assessee has taken a gift from her father that too through account payee cheque, therefore the payment of gift cannot be doubted. In the light of these facts, the gift cannot be doubted.

The learned DR simply placed reliance upon the order of the CIT.

4. Having carefully examined the orders of the authorities below, in the light of rival submissions, I find that the gift is given by the father to his daughter and there is no other relation which can be called closer to this relation. Moreover, gift is given through account payee cheque. Therefore, it cannot be doubted. In the light of these facts, I find no merit in the addition made by the AO. I set aside the order of the CIT(A) and delete the additions.

5. In the result, appeal of the assessee is allowed.

Pronounced in the open court on 23rd November, 2017.

Sd/-
(SUNIL KUMAR YADAV)
Judicial Member

Place : Bangalore
Dated : 23/11/2017
/NS/*

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|---|----------------------|---|------------|
| 1 | Appellant | 2 | Respondent |
| 3 | CIT(A)-II Bangalore | 4 | CIT |
| 5 | DR, ITAT, Bangalore. | 6 | Guard file |

By order

Sr. Private Secretary,
ITAT, Bangalore.