

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AND
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. 02/Jab/2018

निर्धारण वर्ष/ Assessment Year : 2010-11

Smt. Vidyottama Devi, W/o Shri Ishwari Prasad Bagri, 306, Peptec City, Sohawal Mod, Satna (MP) PAN : BLUPD 7524 A	Vs	Income Tax Officer, Ward Satna (MP)
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Sapan Usrethe, Adv.
Revenue by :	Shri VB Sargar, DR

सुनवाई की तारीख/Date of Hearing : 14/03/2018

घोषणा की तारीख /Date of Pronouncement: 15/03/2018

आदेश/O R D E R

PER KUL BHARAT, JUDICIAL MEMBER:-

This appeal filed by the assessee is directed against the order of the learned Commissioner of Income-tax (Appeals)-I, Jabalpur dated 1st November 2017 pertaining to Assessment Year 2010-11.

2. The assessee has raised following grounds of appeal:-

"1. That on the facts and in the circumstances of the case, the ld. CIT(A) erred in law in dismissing the appeal without adjudicating the grounds of appeal and without affording adequate opportunity of being heard in violation of principles of natural justice.

2. That on the facts and in the circumstances of the case, the assessment made under sec. 143(3)/147 of the Act is ab initio illegal and bad in law and against the principles of natural justice.

3. That on the facts and in the circumstances of the case, the ld. Assessing Officer erred in holding the cash deposits in the assessee's savings bank account as unexplained and adding the amount of Rs. 13,40,220/- as the assessee's income under sec. 69 of the IT Act, 1961, particularly when there

is no such cash deposits in the appellant's savings bank account during the relevant previous year.

4. That on the facts and in the circumstances of the case, the Id. Assessing Officer erred on facts in law in ignoring the explanation regarding extent of cash deposits and sources thereof, while holding the cash deposits of Rs.13,40,220/- as unexplained without any material brought on record and without verifying the bank account."

3. The only grievance of the assessee in this appeal is against confirming the addition of Rs.13,40,220/- made by the Assessing Officer on the basis of AIR information that the assessee had deposited cash in bank account of assessee amounting to Rs.13,40,220/-.

4. Briefly stated facts of the case are that the case of the assessee was reopened by issuing notice u/s 148 of the Act on 22.11.2012 as the Assessing Officer noticed that assessee's bank account was reflected cash deposit of Rs.13,40,220/- as per AIR information. Assessee was asked to explain the source of such income and, in the absence of any explanation from the assessee, the Assessing Officer framed the assessment under Section 143(3) r.w.s. 147 of the Act by adding the entire amount to the total income of the assessee as unexplained investment. Aggrieved by the order of the Assessing Officer, assessee preferred appeal before the Id. CIT(A) and the Id. CIT(A) confirmed the addition made by the Assessing Officer. Further aggrieved, the assessee is now appeal before the Tribunal.

5. At the time of hearing before us, learned Counsel for the assessee submitted that the addition has been made on the basis of AIR information and that AIR information is not pertaining to the assessee as it is addressed to Smt. Vidyottma Mishra. He submitted that there were no cash deposits in the assessee's account. Learned Departmental Representative, on the

contrary, opposed the submissions so made by the learned Counsel for the assessee.

6. We have heard the rival contentions and perused the material available on record. The contention of the assessee that the AIR information, which the Assessing Officer relied upon to frame the impugned assessment, was not related to the assessee requires verification at the end of Assessing Officer as admittedly the addition has been made solely on the basis of AIR information. We, therefore, in the interests of justice, set aside this issue to the file of the Assessing Officer for decision afresh, after providing due opportunity of being heard to the assessee. The grounds raised in this appeal are thus allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Court on 15th March, 2018 at Jabalpur.

Sd/-

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

(KUL BHARAT)
JUDICIAL MEMBER

Jabalpur; Dated 15/03/ 2018

MB

आदेश की प्रतिलिपि अग्रप्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Jabalpur
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

उप/सहायक पंजीकार (Dy./ Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Jabalpur