

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri S.S, Godara, Judicial Member**

ITA No.1091/Kol/2018
Assessment Year:2011-12

Pran Krishna Saha Srima Sarani, Krishnagar Road, Noapara, P.O. Barasat, Kolkata-700 124 [PAN No.ALGPS 1451C]	<u>बनाम /</u> <u>V/s.</u>	Income Tax Officer, Ward-50-(2), Uttarpan Complex, Ultadanga, Manicktala, Civic Cen. D.S.-II, 2 nd Floor, Kolkata-54
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Manoj Tiwari, CA
प्रत्यर्थी की ओर से/By Respondent	Shri Robin Choudhury, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	05-11-2018
घोषणा की तारीख/Date of Pronouncement	16-11-2018

आदेश /O R D E R

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income-tax (Appeals)-15, Kolkata's order dated 09.01.2018 passed in case No.196/CIT(A)-15/14-15/Wd-50(2)/Kol involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground challenges both the lower authorities' action making unexplained income investment addition by way of deposits made in undisclosed bank account to the tune of ₹15,45,851/-. There is no dispute about the basic fact that the assessee had not disclosed his Axis Bank Ltd., in issue as admitted during the course of hearing. The question herein is that of quantification of the impugned addition to the pages 22 and 23 in the paper book indicate that the assessee had deposited total amount of ₹3,55,000/- only in the said undisclosed bank account

and all other deposit sums are in the nature of banking transfer. Learned counsel's case before me is that assessee had at his disposal no cash drawings of ₹4.77 lac i.e. much more than the cash deposits. I find no reason to accept the instant plea in toto as the said cash have to care of the entire family in the nature of household and other expenses. The assessee also not placed on record any cash statement in support thereof. I deem it appropriate in this facts and circumstances a lump sum addition of ₹2 lac out of ₹15,45,851/- to meet the ends of justice based on estimation with rider that same shall not be treated as precedent in any preceding or succeeding assessment years.

3. This assessee's appeal is accepted for partly allowed in above terms.

Order pronounced in open court on 16/11/2018

Sd/-
(S.S. Godara)
Judicial Member

Kolkata,

*Dkp/Sr.PS

दिनांक:- 16/11/2018 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Pran Krishna Saha, Srima Sarani, Krishnagar Road, Noapara
P.O. Barasat,Kolkta-700124
2. प्रत्यर्थी/Respondent-ITO, Ward-50(2) Uttarapan Complex, Ultadanga, Manicktala,
Civic Cen. D.S.-II, 2nd Floor,Kolkata-54
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।