

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "बी", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
DIVISION BENCH, 'B', CHANDIGARH**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य  
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND  
Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No. 895/CHD/2018**

निर्धारण वर्ष / Assessment Year : 2013-14

Smt. Rachna Singh, H.No. 288, Sector 10A, Chandigarh	Vs. बनाम	The DCIT, Central Circle-II, Chandigarh
स्थायी लेखा सं./PAN NO: ABSPR0544F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Sudhir Sehgal, Advocate  
राजस्व की ओर से/ Revenue by : Sh. G.S. Phani Kishore, CIT DR

सुनवाई की तारीख/Date of Hearing : 20.11.2018  
उद्घोषणा की तारीख/Date of Pronouncement : 20.11.2018

**आदेश/Order**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 21.5.2018 of the Commissioner of Income Tax (Appeals)-3, Gurgaon [hereinafter referred to as CIT(A)].

2. In this appeal, the assessee has agitated the additions / enhancement of additions on account of unexplained jewellery found at the premises of the assessee.

3. At the outset, the Ld. Counsel for the assessee has submitted that the assessee had appeared before the Hon'ble Settlement Commission in respect of the disputed additions. The assessee had made certain

submissions and the Department in its report under Rule 9 and Rule 9A had accepted the explanation given by the assessee in respect of the jewellery and did not dispute this issue before the Hon'ble Settlement Commission. However, the said Rule 9 & Rule 9A report has not been produced before us. We, therefore, restore this issue to the file of the Assessing officer to verify as to whether the issue relating to the unexplained jewellery has not been disputed by the Department before the Hon'ble Settlement Commission. If the contention of the assessee is found correct then no addition should be warranted and if the contention has not been found correct, then the Assessing officer will decide the matter afresh in accordance with law.

The appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 20.11.2018

Sd/-

(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)  
लेखा सदस्य/ Accountant Member

Dated : 20.11. 2018  
"आर.के."

Sd/-

(संजय गर्ग / SANJAY GARG)  
न्यायिक सदस्य/ Judicial Member

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar