

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC' NEW DELHI**

BEFORE SHRI T.S. KAPOOR, ACCOUNTANT MEMBER

**ITA No. 855/Del/2019
Assessment Year: 2009-10**

Tej Lal Bharti A-101, Sahara Apartments, Sector-VI, Dwarka, New Delhi. PAN No. AJMPB5066A	vs	ITO Ward-67(4), Civic Centre, New Delhi.
APPELLANT		RESPONDENT

Assessee by	Shri Tej Lal Bharti, Assessee
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	23.05.2019
Date of Pronouncement	23.05.2019

ORDER

This is an appeal by the assessee against the order of Ld. CIT(A) dated 15.11.2018. The assessee has taken various grounds of appeal which is in the form of facts of the case. However, the crux of grounds of appeal is the action of the Ld. CIT(A) by which he has confirmed an addition of Rs. 16,65,000/- which the AO had made on account of deposits in his bank account.

2. At the outset, the assessee stated that he is an old person of 80 years and his three sons used to help him financially and one of his son is a citizen of Ireland and another is British citizen and third is a Doctor in the Government Medical College in Delhi and

these all my sons had been helping financially for the purpose of constructing a house in my native village in Punjab. However, due to sudden death of my brother, I did not construct the house and had to deposit the entire amount laying with me in the bank account which the authorities below have wrongly added to my income. It was submitted that the passport copies of my sons and the confirmations by them confirming therein the financial support of me were filed but the authorities below have rejected the same.

3. The Ld. DR, on the other hand, submitted that assessee could not substantiate that the payments deposited by him in the bank account were received by him from his children as the authorities below clearly held that the visits of the sons and their wives happened only after the deposit of money in the bank. The assessee in his rejoinder stated that before their arrival my sons used to send me money through relatives and whenever he visited them in foreign countries, he was given money by sons. Therefore, it was prayed that the addition sustained by Ld. CIT(A) may be deleted.

4. I have heard the rival parties and have gone through the material placed on record. I find that the Assessing Officer did not believe the written confirmations filed by his sons as he had held that no specific instance and amount was mentioned by the sons of the assessee and moreover, the authorities below has held that the money was deposited before the visit of sons and their wives.

The contention of the assessee that money was kept by him for construction of a house was also not accepted by the authorities below. However, keeping in view the facts and circumstances of the case, and the fact that the children of the assessee were well settled. I, feel that one more opportunity should be given to the assessee to substantiate the source of funds. In view of the above, I set aside the issue to the office of the Assessing Officer who should re-adjudicate the issue after hearing the assessee. Assessee will be at liberty to file any other evidence to substantiate his claim.

5. In view of the above, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23/05/2019

Sd/-
(T.S. KAPOOR)
ACCOUNTANT MEMBER

Dated: 23.05.2019
*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	23/05/2019
Date on which the typed draft is placed before the dictating Member	23/05/2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	23/05/2019
Date on which the fair order is placed before the Dictating Member for pronouncement	23/05/2019
Date on which the fair order comes back to the Sr. PS/PS	23/05/2019
Date on which the final order is uploaded on the website of ITAT	23/05/2019
Date on which the file goes to the Bench Clerk	23/05/2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	