

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं
श्री इंटूरी रामा राव, लेखा सदस्य के समक्ष

[BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER]

आयकर अपील सं./I.T.A. No.2111/CHNY/2019
निर्धारण वर्ष /Assessment year : 2010-2011.

Nedumaran Sangeetha,
Sandapatti Main Road,
Harur Taluk,
Dharmapuri.

Vs. The Income Tax Officer,
Ward 1,
Dharmapuri.

[PAN BNNFS 5735F]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Shri.G. Baskar, Advocate
प्रत्यर्थी की ओर से /Respondent by : Shri. AR.V. Sreenivasan, JCIT.

सुनवाई की तारीख/Date of Hearing : 24-10-2019
घोषणा की तारीख /Date of Pronouncement : 07-11-2019

आदेश / ORDER

PER INTURI RAMA RAO, ACCOUNTANT MEMBER

This is an appeal filed by the Assessee directed against the order of the Commissioner of Income Tax (Appeals), Salem ('CIT(A)' for short) dated 31.05.2019 for the Assessment Year (AY) 2010-11.

2. The Assessee raised the following grounds of appeal:

'1. The Commissioner of Income-tax (Appeals) is not justified in confirming assessment of Rs.6,34,130/- adding of Rs. 2.9 lakhs to returned income of Rs. 3,44,130/-, out of cash of Rs.10,39,500/- deposited into S B Account with ICICI Bank Limited, in the circumstances of the case.

2. Having confirmed by the assessment order the fact that explanations submitted for the sources for the deposits were discussed, the Assessing Officer is not correct in holding without any basis that proper explanation for Rs. 2.9 lakhs was not given..

3. The Commissioner (Appeals), who has "perused the written submissions filed by the appellant" ought to have discussed how they were not valid.

4. The Commissioner ought to have accepted the written submissions, which explained the sources as funds earned by (i) assessee as a Government Hospital doctor from 2006, (ii) her husband's income as employee of an Information Technology Company from 2004, in whose name, a house was purchased from S.S. Foundation out of withdrawals and (iii) salary accumulations by both her parents as Government School teachers; confirmations dated 14-02-2018 filed from assessee's parents before the Commissioner should have been considered.

5. For these and other reasons, which may be stated at the time of hearing of the appeal, it is prayed that the additions of Rs. 2.9 lakhs made to income returned may please be deleted".

3. The brief facts of the case are as under:

The appellant is an individual and deriving income under the head 'income from salary' and working as Assistant Professor in Government College. The return of income was not filed voluntarily u/s.139(1) of the Income Tax Act, 1961 (in short 'the Act').

Subsequently, the Assessing Officer had come to know that assessee had made cash deposits in ICICI Bank and formed an opinion that assessment escaped assessment and accordingly issued notice u/s.148 of the Act on 30.03.2017. In response to notice u/s.148 of the Act, assessee filed return of income on 25.04.2017 disclosing total income of Rs.3,44,130/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward I, Dharmapuri passed u/s.143(3) r.w.s 147 of the Act on 26.12.2017 at total income of Rs.5,24,130/- by making addition of Rs.2,90,000/- as unexplained cash deposits made in saving bank of ICICI Bank, out of total cash deposits Rs.10,39,500/-.

4. Being aggrieved, an appeal was preferred before the Ld.CIT(A). It was contended that cash deposits were made out of money received from her father and mother, both of them were retired Government teachers drawing pension. However, this explanation was not accepted by the Id. Commissioner of Income Tax (Appeals). The Id. Commissioner of Income Tax (Appeals) confirmed the action of the Assessing Officer.

5. We heard the rival submissions and perused the material on record. The explanation offered by the assessee in support of the

source of the cash deposits that money was received from her father and mother cannot be disbelieved in the light of the confirmation letters filed, meagrely amount involved and there is no reason to hold that explanation is unreasonable. In the circumstances, we direct the Assessing Officer to delete the addition made.

6. In the result, the appeal of the assessee stands allowed.

Order pronounced on 7th day of November, 2019, at Chennai.

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. GANESAN)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(इंटूरी रामा राव)

(INTURI RAMA RAO)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated: 7th November, 2019.

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)

5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF