

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

[Before Sri S. S. Godara, Judicial Member]

आयकर अपीलसं./I.T.A No.953/Kol/2019

(निर्धारण वर्ष / Assessment Year: 2008-09)

Dr. Suman Sarkar Amta Natun Rasta, Bagnan More, Howrah-711401.	Vs.	ITO, Ward-22(1), Kolkata
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: APSPS1122A		
(Appellant)	..	(Respondent)

Appellant by : Shri R.T. Yadav, FCA/AR

Respondent by : Shri Dhruvajyoti Ray, JCIT, Sr. DR

सुनवाई की तारीख/ **Date of Hearing** : 11/11/2019

घोषणा की तारीख/**Date of Pronouncement** : 15/11/2019

आदेश / O R D E R

Per Shri S. S. Godara:

This assessee's appeal for assessment year 2008-09 arises against the Commissioner of Income Tax (A) - 6, Kolkata order dated 21.02.2019 passed in case No.CIT(A), Kolkata-6/10056/2017-18 involving proceedings u/s 143(3)/254 of the Income Tax Act, 1961 (in short 'the Act').

Heard both the parties. Case file perused.

2. The assessee's grievance seeks to reverse the learned authorities' findings making addition of unexplained cash credits of Rs.1,60,000/-; made during the course of assessment and affirmed in the lower appellate proceedings. This appears to be second round of proceedings for the very issue in tribunal. The assessee's case right from the beginning is that this amount of Rs.1,60,000/- represented cash withdrawals from his bank account no.3014369779 maintained in the State Bank of India, Amta Branch. He invited my attention to the lower appellate proceedings indicating withdrawal of Rs.1,70,000/- on 28.09.2007 followed by deposits of Rs.1,60,000/-. The Revenue's case on the other hand is that the assessee could not explain source of the

impugned sum and therefore, both the lower authorities have rightly added the sum u/s 68 of the Act.

3. After giving my thoughtful consideration to the rival pleadings against and in support of impugned addition, I find no reason to express my concurrence by either party's submissions in entirety since neither the assessee has proved all the corresponding cash withdrawals for daily needs to have utilized only in re-deposits in issue amounting to Rs.1,60,000/- nor the Revenue has offered any justification for declining withdrawal of Rs.1,70,000/- followed by deposits on the very day of Rs.1,60,000/- for making the subject matter of addition. I therefore deem it appropriate in these factual facts and circumstances that a lumpsum of Rs.50,000/- would meet the ends of justice with a rider that same shall not be treated as a precedent in any other case. The assessee gets relief of Rs.1,10,000/-.

4. This assessee's appeal is partly allowed in above terms.

Order is pronounced in the open court on 15.11.2019.

Sd/-
(S. S. Godara)
JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 15/11/2019

(RS, Sr.PS)

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. The Appellant - Dr. Suman Sarkar
2. The Respondent- ITO, Ward-22(1), Kolkata
3. आयकरआयुक्त(अपील) / The CIT(A), Kolkata [sent through email]
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata [sent through email]
6. गार्डफाईल / Guard file.
सत्यापितप्रति

True Copy

By Order
Assistant Registrar,
I.T.A.T, Kolkata Benches,
Kolkata.