

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

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

**आयकर अपीलसं./I.T.A No.897/Kol/2019**

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>Sri Samar Poddar</b> 8/1, Jadav Chandra Ghosh Lane, Kolkata-700036.	<b>Vs.</b>	<b>ITO, Ward-55(4), Kolkata</b>
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AHXPP0276F</b>		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri I. Banerjee, FCA

Respondent by : Shri Dhrubajyoti 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 2014-15 arises against the Commissioner of Income Tax (A) - 17, Kolkata order dated 06.12.2018 passed in case No.19/CIT(A)-17/Kol/17-18 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 grievance raised in the instant appeal seeks to reverse both the lower authorities' action adding alleged unexplained cash deposits of Rs.3,95,000/-. I make it clear at the outset that there is no dispute about the assessee's cash deposits in principle. His only case is that he had filed written submissions/records indicating his wife Smt. Chinmoyee Podder's credits as source of cash deposits on 22.04.2013, 02.05.2013, 13.05.2013 & 16.05.2013 involving sum(s) of Rs.1,00,000/- each in former two, Rs.45,000/- and Rs.1,50,000/- respectively. The CIT(A) has nowhere rebutted the said factual

position in the lower appellate order under challenge. The fact also remains that although the assessee has been maintaining the joint bank account in issue, the above explanation to this effect was nowhere placed before the Assessing Officer for the purpose of factual verification. I deem it appropriate in this peculiar factual backdrop that a lump sum addition of Rs.1,00,000/- 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.2,95,000/-. Necessary computation to follow as per law.

3. 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 - Sri Samar Poddar
2. The Respondent- ITO, Ward-55(4), 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.