

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI D. KARUNAKARA RAO, AM AND  
SHRI S. S. VISWANETHRA RAVI, JM**

**आयकर अपील सं. / ITA No.322/PUN/2019  
निर्धारण वर्ष / Assessment Year : 2012-13**

Smita Dadaso Navale,  
At Post Ekhatpur, Taluka-Sangola,  
Dist.-Solapur-413307.

PAN : AGQPN8006K

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Central Circle-2(2),  
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Suhas Bora  
Revenue by : Shri M. K. Verma

सुनवाई की तारीख / Date of Hearing : 21.11.2019

घोषणा की तारीख / Date of Pronouncement : 22.11.2019

**आदेश / ORDER**

**PER D. KARUNAKARA RAO, AM:**

This appeal is filed by the assessee against the order of CIT(A)-12, Pune dated 30.11.2018 for the Assessment Year 2012-13.

2. Before us, at the outset, ld. Counsel for the assessee submitted that except of grounds no.4 to 6 rests of the grounds being legal or other or not press. Accordingly, the rests of the grounds being legal/other/not press are dismissed as such. Therefore, the ld. Counsel for the assessee submitted that the issue relating to the sources of deposits of Rs.8,96,000/- into the

bank account with Sangola Urban Co-operative Bank is the solitary issue is to be adjudicated by us in this appeal. Mentioning the facts about the said issue, ld. Counsel submitted that the assessee is a salaried employee and also is a member of Smaller HUF of Shri Dada N. Navale (HUF). Further, ld. Counsel mentioned that the assessee derives agricultural income of her shares out of Smaller HUF (supra). The assessee deposited cash to the tune of Rs.8,96,000/- in her bank accounts. Referring to the said deposits in the bank account, ld. Counsel submitted that part of the deposits has sources in the withdrawal from the said account in the current year on ad-hoc basis. The ld. Counsel submitted that, out of Rs.2,24,200/- cash withdrawals, a lump sum of Rs.1 lakh can be given a telescopic benefit. Referring to the balance of the deposits and the sources thereof, ld. Counsel submitted that her share of HUF income constitutes the sources.

3. In this context, ld. Counsel brought our attention to the order of the Tribunal in the case of Maruti Nivrutti Navale (Bigger HUF) vide ITA No.367/PUN/2017 dated 15.11.2019. Referring to the directions of the Tribunal, ld. Counsel mentioned that it is finding of the Tribunal that gross total agricultural income of the Maruti Nivrutti Navale (Bigger HUF) has to be quantified directly in accordance with the MPKV data and the same should be adjusted to the deductions, if any, which are specific to that assessee. Subsequently, out of balance, the following ratio 51:49 (49% towards expenses), net income should be quantified before withdrawals for coparcenaries are considered. The available income, if any, should be only

considered as a source of investment of the said Bigger HUF. Further, ld. Counsel mentioned that if the above exercise given effect by the Assessing Officer to our order, the Bigger HUF shall have exempt agricultural income and the assessee have consequential benefits for reaping. In the process, the assessee will get some relief due to her share of HUF income. The same should be considered to explain the sources of the each deposit in the bank account. In this context, ld. Counsel mentioned that this part of the issue may be remanded to the file of the Assessing Officer for a fresh adjudication in the matter after complying with the said directions of the Tribunal dated 15.11.2019 (supra).

4. After hearing both the sides, we find the argument of ld. Counsel for the assessee should be acceptable. So far as granting of telescopic benefit to the extent of Rs.1 lakh out of the cash withdrawals from the said bank account are concerned, we direct the Assessing Officer accordingly.

5. Coming to the remanding the issue to the file of the Assessing Officer with reference to the sourced income of Maruti Nivrutti Navale (Bigger HUF), we direct the Assessing Officer to wait till the Assessing Officer gives effect to the order of the Tribunal (supra) and consider the income, if any. The Assessing Officer shall grant reasonable opportunity of being heard to the assessee in accordance with set principles of natural justice. Thus, the relevant grounds based on legal issue are allowed for statistical purposes.

6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced on 22<sup>nd</sup> day of November, 2019.

**Sd/-**

**(S. S. VISWANETHRA RAVI)**  
न्यायिक सदस्य/JUDICIAL MEMBER

**Sd/-**

**(D. KARUNAKARA RAO)**  
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 22<sup>nd</sup> November, 2019.  
Sujeet

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-12, Pune.
4. The Pr.CIT, Central, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.