

आयकर अपीलीय अधिकरण, पुणे न्यायपीठ “एक-सदस्य मामला” पुणे में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH “SMC”, PUNE**

श्री डी. करुणाकरा राव, लेखा सदस्य के समक्ष  
**BEFORE SHRI D. KARUNAKARA RAO, AM**

आयकर अपील सं. / **ITA No.939/PUN/2019**  
निर्धारण वर्ष / **Assessment Year : 2012-13**

Shraddha Bora,  
C-12, 3<sup>rd</sup> Floor, Chintamaniraj Park,  
Jairaj Residency Phase-1,  
Opp. Seva Hall, Old Sangvi,  
Pune-411027.

PAN : ABAPM6649J

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward-13(1),  
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri K. Srinivasan  
Revenue by : Shri Kaushal Kumar

सुनवाई की तारीख / Date of Hearing : 06.01.2020  
घोषणा की तारीख / Date of Pronouncement : 15.01.2020

**आदेश / ORDER**

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

This appeal is filed by the assessee against the order of the CIT(A)-8,  
Pune dated 05.06.2019 for the assessment year 2012-13.

2. The grounds raised by the assessee are as under :-

“1. On the facts and in the circumstances of the case, the assessment order passed by the Assessing Officer, Wd. 13 (1) Pune, and confirmed by the CIT (Appeals) - 8 Pune, may be held as bad in law for violating the principles of natural justice and quashed.

2. On the facts and in the circumstances of the case, the addition of Rs 14,24,700, u/s 68 of the Act, made by the A.O., Wd. 13 (1) Pune, and confirmed by the CIT (Appeals) - 8 Pune, may be deleted.

3. On the facts and in the circumstances of the case, it may be held that addition u/s 68 of the IT Act, is not warranted and the same may be vacated or such other appropriate order giving relief passed.

4. *Appellant craves leave to add/ alter/ and any grounds of appeal and fresh additional evidence at the time of hearing.”*

3. Briefly stated the relevant facts include that the assessment was made in this case u/s 143(3) of the Act. Against the returned income of Rs.6,74,573/-, the Assessing Officer made an addition of Rs.14,24,700/- on account of unexplained cash credits u/s 68 of the Act. These amounts are the actual cash deposits in the bank account of the assessee.

4. During the assessment proceedings, it was submitted that the assessee's bank account was misused by her mother, Smt. Shruti Daulatrao More and her brother, Shri Sankalp More. After collecting money from the friends and relatives for their business desires, the said amount was deposited in the assessee's bank account. Narrating the developments relating to the ownership of operation of the said bank account, ld. Counsel for the assessee submitted that after mobilization of loans and advances from friends and relatives, the said cash was deposited by the brother with a view to conduct share business activities. The facts about the mobilizing or collecting money, depositing money in her account, leaving the house without informing the parents, non-repayment of the aforesaid money to the creditors, the failures of the brother in this regard, ultimate death of brother due to pressures from the creditors etc, were narrated. The details of FIR are on record. Further, referring to page 48A and 49A of the Paper Book etc, ld. Counsel for the assessee demonstrated that the fact of loaning of money from the friends and relatives by her brother and ownership of the cash deposits in the bank account etc were

also submitted. Further, ld. Counsel mentioned that the issues need to be remanded to the file of the Assessing Officer for deep scrutiny by the Assessing Officer to find out and appreciate the facts that the cash deposits not belong to the assessee under consideration. Referring to the contents of para 8 of the CIT(A)'s order, ld. Counsel mentioned that the finding of the CIT(A) is not correct about the ownership of the money/cash deposits. Confirming the addition based on the discharge of onus is legally undisputable. For the reason, the contents of page 48A and 49A of the Paper Book etc demonstrated that the money belongs to the assessee's brother only.

5. On the other hand, ld. DR for the Revenue relied heavily on the orders of the revenue authorities.

6. Heard both the sides on this limited issue of appreciating the contents of the said documents furnished by the assessee before me. On perusal of para 8 of the CIT(A)'s order, I find the facts relating to the ownership of the money are not proper appreciated by the CIT(A). Although, the request of the assessee for remanding the matter once again is taken up before me to the file of the CIT(A), it is made out before me that remanding the matter to the file of the Assessing Officer should meet the ends of justice. The Assessing Officer can conduct of requisite enquiry about the ownership of the cash deposits. The Assessing Officer is directed to make a fresh assessment in this regard after considering the submissions and evidences of the assessee. The Assessing Officer shall

grant reasonable opportunity of being heard o the assessee in accordance with set principles of natural justice.

7. Considering the same, I am of the opinion that remanding all the grounds to the file of the Assessing Officer should meet the ends of justice. Accordingly, all the grounds are remanded to the file of the Assessing Officer for fresh adjudication. Thus, all the grounds raised by the assessee in this appeal are allowed for statistical purposes.

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

Order pronounced on this 15<sup>th</sup> day of January, 2020.

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

पुणे / Pune; दिनांक Dated : 15<sup>th</sup> January, 2020.  
*Sujeet*

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-8, Pune;
4. The Pr. CIT-4, Pune;
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "एक-सदस्य मामला" / DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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