

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES 'G', NEW DELHI**

**Before Ms. Sushma Chowla, Vice President**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2467/Del/2017 : Asstt. Year : 2013-14**

Mr. Sunil Kant Sharma, 110A, Aralias, DLF, Golf Link, Gurgaon, Haryana-122009 <b>(APPELLANT)</b>	Vs	Joint Commissioner of Income Tax, Range-71, New Delhi <b>(RESPONDENT)</b>
<b>PAN No. AAVPS6983R</b>		

**Assessee by : Sh. Vikram Gera, Adv.**

**Revenue by : Sh. Saras Kumar, Sr. DR**

**Date of Hearing: 09.01.2020**

**Date of Pronouncement: 20.04.2020**

**ORDER**

**Per Dr. B.R.R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT (A)-21, New Delhi dated 09.02.2017.

2. Following grounds have been raised by the assessee:

*"1. The Id. CIT (A) has erred, both on facts and circumstances of the case by upholding the additions made by the Assessing Officer for Rs.6,10,760/-.*

*2. The additions were made on account of unexplained credit entries in the assessee's HDFC Bank account, disregarding the material evidences produced before the Assessing Officer & CIT(A)."*

**Addition on account of unexplained credit amounting Rs.6,10,760/-:**

3. During the assessment proceedings, from the bank account, the AO noticed that there were credit entries of Rs.3,32,760/- on 26/07/2012 and Rs.2,78,000/- on

22/11/2012 which the assessee was asked to explain the nature & source thereof along with supporting evidence. In response, it was stated that a sum of Rs.3,32,760/- was received by the assessee from his mother Smt. Bala Sharma against medical & household expenses and a sum of Rs.2,78,000/- was received from her mother against taxes paid online for her. On being asked to furnish the confirmation from his mother in support of above contention, the assessee has stated that his mother died in March, 2015 and that the transactions dated 24 & 25 July, 2015 represented taxes paid for her amounting to Rs.3,34,900/-.

4. Not satisfied with the explanation of the assessee, the AO made an addition of Rs.6,10,760/- on account of unexplained credit in the bank account of the assessee.

5. The relevant para 16 of the assessment order is as under:

*"Since it was the duty of the assessee to prove the sources of credit entries in the bank account with supporting documentary evidence but the assessee has failed to discharge his onus to provide the same. Hence it is clear that a sum of Rs.6,10,760/- was assessee's own money earned through undisclosed sources and, therefore, I treat this amount as assessee's own income during the year and the same is added to his total income as income from other sources u/s 68 of the I. T. Act, 1961."*

6. The Id. CIT (A) while confirming the addition held that the assessee was given sufficient opportunity to establish the nature and source of impugned credit entries and the assessee has failed to comply in discharging his onus as per the provisions of Section 68 of the Income Tax Act, 1961.

7. Heard the arguments of both the parties and perused the material available on record.

8. We find that from the bank certificate issued by HDFC Bank maintaining the A/c no. 12021930005546 that an amount of Rs.2,78,000/- has been drawn on HDFC Bank by Cheque No. 476749 dated 22.11.2011 and debited in the name of Smt. Bala Sharma. Similarly, an amount of Rs.3,32,760/- has been drawn by Cheque No. 183420, Allahabad Bank on 26.07.2012, the debit party being Smt. Bala Sharma. Since, the sources have been proved and corresponding to the addition made, we hereby hold that the addition made by the AO is liable to be deleted.

9. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 20/04/2020.

Sd/-

**(Sushma Chowla)**  
**VICE PRESIDENT**

Sd/-

**(Dr. B.R.R. Kumar)**  
**ACCOUNTANT MEMBER**

**Dated: 20/04/2020**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**