

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "E" Court at KOLKATA**

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.272/Ran/2019
Assessment Year :2016-17

Chandra Shekhar Mishra Plot No. 403, Shradha Appt., Abhay Sundari Girls School Road, Hirapur, Dhanbad-826001 [PAN No.AETPM 6147 B]	बनाम V/s.	Income Tax Officer, Ward-1(2), Aaykar Bhawan, Luby Circlar Road, Dhanbad-826001
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri M.K.Chowdhury, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Mohanti, Addl. CIT-SR-DR
सुनवाई की तारीख/Date of Hearing	21-07-2020
घोषणा की तारीख/Date of Pronouncement	21-07-2020

आदेश /ORDER

PER BENCH (Oral):-

This assessee's appeal for assessment year 2016-17 arises against the Commissioner of Income Tax (Appeals)-Dhanbad's order dated 05.09.2019 passed in case No. CIT(A), Dhanbad/10069/2018-19, involving proceedings u/s143(3) the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. The assessee's former substantive ground seeks to reverse both the lower authorities' action disallowing gift of ₹6 lakh received from his father during the course of assessment and restricted to ₹2 lakh in the CIT(A)'s lower appellate order. Both the representatives fail to dispute the clinching fact

that neither party's submissions deserve to be accepted in entirety since this taxpayer has failed to discharge his burden of proving the full gift claim and in view of the fact that the impugned gift has come from his father only. Be that as it may, we deem it appropriate in these peculiar facts that a lump sum addition amount of ₹1 lakh would be just and proper. The assessee gets part relief of ₹1 lakh accordingly. Section 234B interest shall be computed keeping in mind hon'ble jurisdictional high court's decision in *Ajay Prakash Verma vs. ITO (2010) TA No. 38 of 2010* reported in 2013(1) TMI 140 in consequential computation as per law.

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

Order pronounced in open court at the close of hearing on Tuesday 21st July, 2020

Sd/-
(लेखा सदस्य)
(Dr. A.L. Saini)
(Accountant Member)

Sd/-
(न्यायिक सदस्य)
(S.S.Godara)
(Judicial Member)

*Dkp Sr.P.S.

दिनांक:- 21/07/2020 कोलकाता ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Chandra Shekhar Mishra, Plot No. 403, Shradha Appt., Abhay Sundari Girls School Road, Hirapur, Dhanbad-826001
2. प्रत्यर्थी/Respondent-Income Tax Officer, Wd-1(2), Aaykar Bhawan, Luby Circular Road Dhanbad-826001
3. संबंधित आयकर आयुक्त / Concerned CIT Ranchi
4. आयकर आयुक्त- अपील / CIT (A) Ranchi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, कोलकाता ।