

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. Amit Shukla, Judicial Member

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

(Through Video Conferencing)

ITA No. 6294/Del/2015 : Asstt. Year : 2005-06

Smt. Suman Kohli, W/o- Late Sh. Jaipal Kumar Kohli, R/o E-16/8, Krishna Nagar, Delhi-110051	Vs	ITO Ward-64(4) New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AJJPK6123A		

**Assessee by : Sh. Nippun Mittal, CA
Revenue by : Dr. Sohail Malik, Sr. DR**

Date of Hearing: 05.11.2020

Date of Pronouncement: 10.11.2020

ORDER

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

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-XXVIII, New Delhi, dated 11.02.2014.

2. Following grounds have been raised by the assessee:

"1. Because, the Id. Commissioner of Income Tax (Appeals), failed to appreciate the fact that the assessee is the joint holder of the Bank Account No.166010100036449 in the name of Jaipal Kumar Kohli (husband of the assessee), in the Axis Bank.

2. Because, the Ld. Commissioner of Income Tax (Appeals) failed to appreciate that the above mentioned Bank Account was opened by Jaipal Kumar Kohli (husband of the assessee) and the same was operated only by him. It is submitted that the

assessee never operated the above said bank account before the death of Jaipal Kumar Kohli (husband of the assessee).

3. Because, the Ld. Commissioner of Income Tax (Appeals) also failed to appreciate that the real person who opened the above said bank account was the Karta of Hindu Undivided Family.

4. Because, the Ld. Commissioner of Income Tax (Appeals) committed error in acceding to the addition made by the Assessing Officer of Rs. 9,70,000/- in the total income of the assessee considering that there was peak investment of Rs. 9,70,000/- in the Bank Account No. 166010100036449 in the assessment year 2005-06, whereas, the above bank account was in the name of Jaipal Kumar Kohli (husband of the assessee), opened and operated by him.

5. Because, the Ld. Commissioner of Income Tax (Appeals) committed error in shifting the burden of proof on the assessee to explain the investment made in the Bank Account No. 166010100036449 in the name of Jaipal Kumar Kohli (husband of the assessee).

6. Because, the addition made in the hands total income of the assessee is not justified, particularly when the investment was made by Jaipal Kumar Kohli (husband of the assessee)."

3. The assessee has also raised following additional grounds of appeal:

"1. On the facts and circumstances of the case and in law, the notice u/s 148 issued in this case is bad-in-law and without jurisdiction and therefore, the assessment order passed on the foundation of such notice is liable to be quashed.

2. On the facts and circumstances of the case and in law, the assessment order passed by the Assessing Officer is bad-in-law and without jurisdiction and therefore, the assessment order is liable to be quashed."

4. At the outset, it was brought to the notice of bench by the Id. AR that the assessee has filed application under the "Direct Tax Vivad se Vishwas Act 2020" and has already submitted Form 1 and 2.

5. Keeping in view the exercise of option by the assessee to opt for the scheme, the appeal of the assessee is being dismissed as infructuous with liberty to the assessee to approach the Tribunal in case the "Form 3" has not been issued by the designated authority.

6. In the result, the appeal of the assessee is dismissed.
Order Pronounced in the Open Court on 10/11/2020.

Sd/-

(Amit Shukla)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 10/11/2020

Subodh/Binita

Copy forwarded to:

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

ASSISTANT REGISTRAR