

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "SMC": HYDERABAD  
(THROUGH VIRTUAL CONFERENCE)**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No. 245/H/2020 Assessment Year: 2014-15		
Naveena Ravulapally, Siricilla. PAN - AXIPR 4259 B	Vs.	Income-tax Officer, Ward - 1, Karimnagar.
(Appellant)		(Respondent)
Assessee by:	Shri T. Chaitanya Kumar	
Revenue by:	Shri Bala Krishna	
Date of hearing:	02/02/2021	
Date of pronouncement:	04/02/2021	

**ORDER**

This assessee's appeal for AY 2014-15 is directed against the CIT(A) - 2I, Hyderabad's order dated 30/10/2019 passed in case No. 0364/2016-17/CIT(A) - 2, Hyd, involving proceedings u/s 143(3) of the Income Tax Act, 1961 ; in short "the Act".

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground raised in the instant case challenges correctness of both the lower

authorities action treating her cash deposits of Rs. 8 lakhs as unexplained. It is not in dispute that out of total deposits of Rs. 18,11,000/- made by the assessee, only a sum of Rs. 8 lakhs has been added . The explained before the lower authorities that this remaining sum had been deposited by her father in her bank account. She also placed her father's affidavit to substantiate her submission. Both the learned lower authorities have rejected the same.

3. I have given my thoughtful consideration to rival submissions against and in support of the impugned addition. I find that both the parties have failed to substantiate their respective arguments supporting the impugned addition of Rs. 8 lakhs in entirety for the reason that the neither assessee has explained the source of cash deposits belonging to her father nor the lower authorities have granted the credit of withdrawals as well as cash in hand. I therefore deem it fit and proper in these peculiar facts and circumstances of the case to reduce the impugned addition of Rs. 8,00,000/- to Rs. 4,00,000/- only is sustained with a rider that the same shall not be treated as

precedent. The assessee gets a relief of Rs. 4,00,000/- accordingly.

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

Pronounced in the open court on 4<sup>th</sup> February, 2021

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

Hyderabad, Dated: 4<sup>th</sup> February, 2021

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4	<i>Pr. CIT - 2, Hyderabad</i>
5	<i>ITAT, DR, Hyderabad.</i>
6	<i>Guard File.</i>