

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**I.T.A. No. 239/HYD/2018**

Assessment Year: 2014-15

Nazma Banu, HYDERABAD [PAN: AFXPB1094F]	Vs	The Income Tax Officer, Ward-7(1), HYDERABAD
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(Appellant)

(Respondent)

For Assessee : Shri C.S.Subramanyam for  
Shri Mohd. Afzal, AR

For Revenue : Shri Sunil Kumar Pandey, DR

Date of Hearing : 25-02-2021

Date of Pronouncement : 20-04-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

This assessee's appeal for AY.2014-15 arises from the CIT(A)-3, Hyderabad's order dated 13-11-2017 passed in case No.0445/ITO-7(1)/Hyd/CIT(A)-3/2016-17, in 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 appeal challenges correctness of both the lower authorities' action making Section 69 un-explained investment addition of Rs.63,35,541/- in the course of the assessment

dt.30-12-2016 as affirmed in the CIT(A)'s lower appellate order passed *ex-parte*.

3. Both the learned representatives take us to the CIT(A)'s order at the outset reading as under:

*“VIII) Ground Nos.1,2,3,4 and 5 in appeal relates to addition made u/s.69 of the I.T.Act. Facts of the case, grounds of appeal and assessment order were perused.*

*The factual matrix of instant case was seen. It is seen that during the course of assessment, the appellant had given 2 different sets of balance sheet to the department. The Assessing Officer analyzed the balance sheet suitable and gave findings in the assessment order which have been extracted supra. During the appeal proceedings, the appellant made submissions to explain the deposits in the accounts. The appellant however did not explain cogently as to how and why two balance sheets had been produced at the assessment stage before the Assessing Officer. It is not out of place that if two such balance sheets are produced before the AO by an appellant, it is natural for the Assessing Officer to examine the balance sheet and come to a finding. Such a finding has been brought out in the assessment order which has been brought out supra. The explanation given on cash deposits by the appellant are apparently in the nature of afterthoughts and the contention sought to be put forth by the appellant does not hold merit. The findings by the Assessing Officer are upheld and Ground Nos.1, 2, 3, 4 and 5 in appeal are dismissed”.*

4. We have given our thoughtful consideration to rival pleadings against and in support of the impugned addition. Suffice to say, the same is very much based on the assessee's failure to *prima facie* explain all the relevant details in the bank account coupled with the fact that she had filed multiple balance sheets before the learned lower authorities. The impugned addition is therefore affirmed in principle.

5. Next comes yet another equally important aspect of quantification of the impugned addition. Learned departmental representative fails to rebut the assessee's clinching plea

*prima facie* that neither the Assessing Officer has considered peak of her cash deposits in the bank account nor has she been given credit of the opening cash balance as well as the withdrawals made therefrom in the relevant previous year. Faced with this situation, we restore the instant latter aspect of quantification issue only back to the Assessing Officer for his afresh examination. The assessee or her authorised representative are directed to appear before the Assessing Officer on or before 31-08-2021 along with all the necessary details of her deposits, withdrawals, opening cash balance and list of bank accounts etc., to be followed by three effective opportunities of hearing; at her own risk and responsibility.

6. This assessee's appeal is treated as partly allowed for statistical purposes in above terms.

*Order pronounced in the open court on 20<sup>th</sup> April, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 20-04-2021

*Copy to :*

*1.Nazma Banu, C/o.Mohd.Afzal, Advocate, 11-5-465, Flat No.402, Sherson's Residency, Criminal Court Road, Red Hills, Hyderabad.*

*2.The Income Tax Officer, Ward-7(1), Hyderabad.*

*3.CIT(Appeals)-3, Hyderabad.*

*4.Pr.CIT-3, Hyderabad.*

*5.D.R. ITAT, Hyderabad.*

*6.Guard File.*