

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.: 819/CHNY/2020

निर्धारण वर्ष /Assessment Year: 2012 - 13

Smt. Vishwa Sanjay Parikh,
No.94/95, Mint Street,
Sowcarpet, Chennai – 600 079.

The Income Tax Officer,
v. Non-Corporate Ward 6(4),
Chennai .

PAN : AAJPS 0097A

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri G. Johnson, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 28.02.2022

घोषणा की तारीख/Date of Pronouncement

: 28.02.2022

आदेश /O R D E R

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of Commissioner of Income Tax (Appeals)-5, Chennai in ITBA No.10557/CIT(A)-5/2019-20 order dated 17.09.2020. The assessment was framed by the ITO, Non-Corporate Ward 6(4), Chennai for the relevant assessment year 2012-13 u/s.143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter the 'Act') vide order dated 13.12.2019.

2. The short point under dispute is that the CIT(A) without giving fair consideration to the relevant facts confirmed the addition made by the AO u/s.68 of the Act amounting to Rs.12,00,000/-.

3. Despite our notice, the assessee time and again seeking adjournment on the pretext that details are to be collected. It seems that this appeal was filed by the assessee on 01.10.2020 and till now she is unable to collect details. Hence, we are hearing the appeal and passing order on merits.

4. Brief facts are that the assessee is a housewife and she has deposited a sum of Rs.12,00,000/- in cash in her bank account maintained with Bank of Baroda, Sowcarpet, Chennai during the financial year 2011-12. During scrutiny assessment proceedings, assessee was asked to explain the source of cash deposit. The assessee just ballad written submissions stated that she has accumulated cash from multiple sources and explained the sources as under:-

1. Tuition Fees – Rs.1,84,000/-
2. Advances realized Rs.13,31,171/-
3. Interest Income Rs.68,120/-
4. Cash withdrawn from Bank Rs.5,2000/-

It was explained that the advances realized of Rs.13,31,171/- was the source of deposit. The assessee explained that the advances realized were from the following 10 people:-

1. Ramesh – Rs.1,25,500/-
2. Kumar – Rs.1,35,500/-
3. Murugan - Rs.1,17,500/-
4. Alex - Rs.1,28,500/-
5. Santosh - Rs.1,45,500/-
6. Suresh Kumar - Rs.1,23,500/-
7. Vinoth Kumar - Rs.1,36,500/-
8. Vijay - Rs.1,75,500/-
9. Shanti - Rs. 1,45,000/-
10. Sangeetha - Rs. 98,171/-

But, assessee could not file any confirmation from these parties nor were produced these parties. Even, the assessee could not give the address of the parties for verification. The AO treated these as unexplained and added Rs.13,31,171/- u/s 69 of the Act. Aggrieved assessee preferred appeal before CIT(A).

5. The CIT(A) restricted the addition to the extent of Rs.12,00,000/- as the assessee has made cash deposit of Rs.12,00,000/- in the bank account during the relevant assessment year, which remained unexplained. Even before CIT(A), assessee stated that she is unable to file any detail as time has lapsed in this case which is more than 8 years as on that date. Accordingly, the CIT(A) confirmed the addition. Aggrieved, the assessee is in appeal before the Tribunal.

6. The Id.Senior DR, Shri G. Johnson relied on the assessment order and the order of CIT(A) and stated that even now, no details are filed to explain the source of cash deposits except giving the names and

amounts. Hence, he requested for confirmation of orders of lower authorities.

7. After hearing Id. Senior DR and going through the facts, we noted that all this happened during COVID period i.e., decided by CIT(A). Hence, assessee should be allowed one more opportunity in case she files evidences. Accordingly, we set aside the orders of lower authorities and remand the matter back to the file of the AO and assessee is directed to file proper documentary evidences i.e., name and address of the parties and confirmations from those parties and accordingly, the AO will verify the same and act as per law.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the court on 28th February, 2022 at Chennai.

Sd/-

(गिरीश अग्रवाल)

(GIRISH AGRAWAL)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 28th February, 2022

RSR

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |