

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND  
DR. BRR KUMAR, ACCOUNTANT MEMBERR**

ITA No. 5879/Del/2017  
Assessment Year: 2014-15

Sonia Goel, D-22, Ground Floor, South Extn, Part-2, New Delhi-1100 49	<b>Vs.</b>	ACIT, Central Circle-25, New Delhi.
<b>PAN :AODPG5638R</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	N o n e
Respondent by	Shri Umesh Takyar, Sr. DR

Date of hearing	10.03.2022
Date of pronouncement	10.03.2022

**ORDER**

**PER SAKTIJIT DEY: JUDICIAL MEMBER:**

This is an appeal by the assessee against order dated 29.08.2017 of learned Commissioner of Income-Tax (Appeals)-29, New Delhi for the assessment year 2014-15.

2. When the appeal was called for hearing, none appeared on behalf of the assessee.

3. On a perusal of record, it is noticed that the appeal was listed for hearing on at least four previous occasions. However, assessee always remained absent. In fact, the proceedings of the court on 20<sup>th</sup> December, 2021 were also uploaded in the official website. However, still there is total lack of representation by the assessee.

4. Considering the fact that enough opportunity has been granted to the assessee, we proceed to dispose of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material available on record. The only dispute in the present appeal relates to addition of Rs.3,94,075 on account of unexplained jewellery.

5. Briefly, the facts are, the assessee is a resident individual. For the assessment year under dispute, assessee filed her return of income on 31.01.2015, declaring income of Rs.16,84,625. A search and seizure operation under Section 132 of the Income-Tax Act, 1961 was carried out on 15.10.2013 in SRM Group of Cases and the assessee along with her husband was also covered under the said search and seizure operation. In course of said search and seizure operation at the premises of assessee, jewellery worth Rs.1,07,49,181 was found. In

the statement recorded, assessee admitted that jewellery of Rs.35 lacs was at home and major part of the remaining jewellery had come from show-room. Based on the statement recorded and the seized material, the assessing officer made an addition of Rs.79,97,204 as undisclosed income under Section 69A of the Act.

6. Assessee contested the aforesaid addition before learned Commissioner (Appeals).

7. After considering the submissions of assessee in the context of evidence furnished, learned Commissioner (Appeals) observed that the assessee could not reconcile gold and silver items aggregating to Rs.3,94,075. Accordingly, he restricted the addition to that extent.

8. We have heard learned Departmental Representative and perused the material on record. On a perusal of impugned order of learned Commissioner (Appeals), it is evident, in course of appellate proceedings, assessee has furnished statement reconciling various items of jewellery found during search. In fact, being satisfied with the reconciliation statement, learned Commissioner (Appeals) has deleted a substantial part of the addition made by the assessing officer. The dispute remains only with regard to gold and silver jewellery

amounting to Rs.3,94,075. It is observed, in course of appellate proceedings, the assessee had submitted that these jewellery were received during marriage and other social occasions. However, learned Commissioner (Appeals) has disbelieved assessee's claim on the reasoning that the assessee could not furnish evidence by way of bank statement and valuation report etc.

9. In our view, when assessee has explained the source of substantial part of the jewellery found during search and seizure operation, no doubt should have been entertained in respect of a negligible amount of Rs.3,94,075. Moreover, assessee cannot be expected to keep evidence of small amount of jewellery received during marriage and other social occasions. Therefore, we are of the view that the addition made amounting to Rs.3,94,075 is unsustainable. Accordingly, we delete the addition.

10. In the result, the appeal is allowed.

***Order pronounced in the open court on 10<sup>th</sup> March, 2022***

**Sd/-  
(DR. BRR KUMAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER**

Dated: 10<sup>th</sup> March, 2022.  
Mohan Lal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of dictation (Order drafted through Dragon software):	10.03.2022
2.	Date on which the draft of order is placed before the Dictating Member:	
3.	Date on which the draft of order is placed before the other Member:	10.03.2022
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	10.03.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	
6.	Date on which the final order received after having been singed/pronounced by the Members:	10.03.2022
7.	Date on which the final order is uploaded on the website of ITAT:	
8.	Date on which the file goes to the Bench Clerk	10.03.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	