

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'B' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. Nos.456 and 457/Chny/2019
निर्धारण वर्ष/Assessment Years: 2013-14 & 2014-15

Ms. Maria Francis,
No. 113, Workers Estate,
Neelankarai, Chennai 600 041.

Vs. The Income Tax Officer,
Non Corporate Ward 15(3)
Wanaparthy Block, 2nd Floor,
Room No. 206, 121, M.G. Road,
Chennai 600 034.

[PAN:AAEPF0223E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri D. Anand, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri G. Johnson, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 05.04.2022
घोषणा की तारीख /Date of Pronouncement : 12.04.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals)-15, Chennai dated 28.08.2018 and 27.08.2018 relevant to the assessment years 2013-14 and 2014-15 respectively.

2. In the assessment order under section 143(3) of the Income Tax Act, 1961 ["Act" in short] dated 28.03.2016, the Assessing Officer made addition on account of unexplained cash deposits of

₹.59,68,923/- as well as unexplained expenses to ₹.25,01,374/- as well as interest income of ₹.7,734/- for the assessment year 2013-14. Similarly, Assessing Officer has made addition towards unexplained cash deposits of ₹.1,08,35,000/- and undisclosed expenses of ₹.27,59,000/- as the assessee has not provided any sufficient evidence to substantiate her claims.

3. Against the above assessment order, the assessee preferred further appeal before the Id. CIT(A) with regard to the addition made under section 68 of the Act for both the assessment years. During the course of appellate proceedings, so far as addition towards unexplained cash deposits in both the assessment years 2013-14 and 2014-15 is concerned, the assessee has not chose to rebut the averments of the Assessing Officer in the assessment order by filing necessary explanation for the source for deposits into the bank account. As the burden of proof lies on the assessee to satisfactorily explain the source for the cash deposit and in the absence of satisfactory explanation advanced by the assessee, the Id. CIT(A) confirmed the addition of unexplained cash deposits for both the assessment years 2013-14 and 2014-15.

3.1 With regard to the addition towards unexplained expenses, after considering the submissions of the assessee, the Id. CIT(A) directed the Assessing Officer to delete the addition of unexplained expenses for both the assessment years 2013-14 and 2014-15.

4. On being aggrieved the assessee is in appeal before the Tribunal for both the assessment years under appeal towards addition made under section 68 of the Act. The Id. Counsel for the assessee has prayed for one more opportunity of being heard to the assessee to substantiate her case before the Id. CIT(A).

5. On the other hand, the Id. DR has seriously objected to the submissions of the Id. Counsel and also submitted that the assessee has not brought on record any details relating to the transactions.

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. In the assessment year 2013-14, the Assessing Officer has noted that the assessee has cash deposit of ₹.1,50,22,000/- in her saving bank account and the assessee was asked to explain the source on various occasions. However, the assessee has not offered any satisfactory

explanation. On verification of previous year balance sheet as on 31.03.2012, the Assessing Officer noticed that the assessee had shown ₹.88,00,000/- as sundry debtors. On verification of balance sheet as on 31.03.2013, the sundry debtors has shown ₹.6,00,000/- by cash from the debtors. The assessee could not able to produce any evidences/substantiate the balance cash deposits of ₹.59,68,923/- [₹.1,50,22,000 - 82,00,000 – 8,53,077 – 59,68,923] and accordingly, the Assessing Officer assessed to tax as unexplained cash deposits under section 68 of the Act.

6.1 Similarly, in the assessment year 2014-15, the Assessing Officer has noted that the assessee has cash deposit of ₹.2,10,69,500/-. On verification of the bank account statement, the Assessing Officer noticed that an amount of ₹.1,02,34,500/- [IOB a/c No. 505 – ₹.52,54,000 + IOB a/c No. 901 – ₹.49,80,000) was withdrawn through cash withdrawals from ATM & self cheques by the assessee. However, the assessee has not produced any evidence to substantiate the balance cash deposits of ₹.1,08,35,000/- (IOB a/c No. 505 – ₹.37,79,500 + IOB a/c No. 901 – ₹.47,68,000 + HDFC – ₹.22,87,500]

and therefore, the Assessing Officer assessed the amount as unexplained cash deposits under section 68 of the Act and brought to tax.

6.2 Since the assessee has not furnished any evidence for the source for the cash deposit and in the absence of satisfactory explanation advanced by the assessee and the assessee has not rebut the averments of the Assessing Officer, the Id. CIT(A) confirmed the addition of unexplained cash deposits for both the assessment years 2013-14 and 2014-15. We find no infirmity in the order passed by the Id. CIT(A) on this issue for both the assessment years. Accordingly, the grounds raised by the assessee for both the assessment years are dismissed.

6.3 We have considered the plea of the Id. Counsel for the assessee. However, in case any piece of evidence is available with the assessee or any explanation for the source of cash deposits, the assessee would have submitted before the Id. CIT(A) and the Id. CIT(A) would have considered the same. When the assessee has not rebut the averments of the Assessing Officer before the Id. CIT(A), there is no question of remitting the matter back to the file of authorities below for affording

one more opportunity of being heard since the assessee has not furnished any piece of evidence or any explanation for the source of cash deposit, we are unable to accept the plea raised by the Id. Counsel for the assessee and accordingly, the plea of the Id. Counsel is rejected.

7. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on 12th April, 2022 at Chennai.

Sd/-
(G. MANJUNATHA)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 12.04.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.