

3. A perusal of the lower authorities detailed discussion suggests that assessee has attributed source of the impugned cash deposits of Rs.24.50 lakhs to her opening balance of Rs.8.50 lakhs, her father's agricultural income of Rs.9.00 lakhs, diseased mother's cash in hand of Rs.5.00 lakhs and her own withdrawals amounting to Rs.6,72,410/- (in preceding assessment years); respectively. Mr. Desai could hardly rebut the assessee's arguments that her parents owned agricultural lands in the State of Maharashtra giving rise to agricultural income from sale of various agro products. This is coupled with the fact that there is no other indication in the case file that the assessee's parents has deposited any cash or claimed agricultural income in their respective hands. The fact also remains that the assessee has not been able to reconcile each and every withdrawal in her own hands as well as in case of the parents by filing all the relevant details. It is made clear that what all she has done is to place on record withdrawal entries of herself and her mother since assessment years 2010-11 and 2011-12; respectively involving Rs.6,72,410/- and Rs.14,74,500/-; respectively. That being the case, I conclude that neither party's submissions deserve to be accepted in entirety for the foregoing reasons. Faced with this situation, I hold that a lumpsum addition of Rs.12.25 lakhs out of Rs.24.50 lakhs would be just and proper with a rider that the same shall not be treated as a precedent. Ordered accordingly.
4. Necessary computation shall follow as per law.

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

Order pronounced in the Open Court on 30th May, 2022.

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

पुणे Pune; दिनांक Dated : 30th May, 2022
Satish/Doc

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. NFAC, Delhi
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC"
/ DR 'SMC', ITAT, Pune;
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	26-05-2022	Sr.PS
2.	Draft placed before author	27-05-2022	Sr.PS
3.	Draft proposed & placed before the second member	--	JM
4.	Draft discussed/approved by Second Member.	--	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		