

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

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA No.2521/Del/2019
Assessment Year: 2014-15

Smt. Chhaya Pandey, 2852, First Floor, Chailpuri, Kinari Bazar, Chandni Chowk, Delhi	Vs.	Income Tax Officer, Ward-47(3), New Delhi
PAN :AGYPP0657J		
(Appellant)		(Respondent)

Appellant by	Sh. Pankaj Dadu, CA
Respondent by	Sh. Om Parkash, Sr. DR

Date of hearing	04.08.2022
Date of pronouncement	11.08.2022

ORDER

This is an appeal by the assessee against order dated 17.01.2019 of learned Commissioner of Income Tax (Appeals)- 16, New Delhi, for the assessment year 2014-15.

2. The dispute in the present appeal is confined to addition of amount of Rs.34,83,095/-. Briefly the facts are, the assessee is a resident individual. For the assessment year under dispute, the assessee filed her return of income on 03.03.2015 declaring total income of Rs.3,78,580/-. Assessee's case was selected for limited

scrutiny. In course of assessment proceeding, the Assessing Officer noticed that during the year under consideration, the assessee had deposited cash amounting to Rs.56,77,000/- in three different bank accounts maintained by her. Therefore, he called upon the assessee to explain the source of the cash deposits. In response to the query raised by the Assessing Officer, the assessee furnished a reply by stating that she runs a beauty parlour from her home. She submitted, her only daughter, Mrs. Nandini Hemnani, runs a boutique of ladies garments in the same premises. She submitted, the cash deposits in the bank accounts were out of the receipts by her as well as her daughter. Further, the assessee submitted, she has availed loan from five persons. After examining the submissions of the assessee and documents produced, the Assessing Officer was not convinced. After giving credit for the gross receipts of business declared by the assessee, the Assessing Officer added back an amount of Rs.46,18,785/-. Though, the assessee contested the aforesaid addition before learned Commissioner (Appeals), however, he granted partial relief to the assessee by reducing the addition to Rs.34,83,095/-.

3. Before me, learned counsel appearing for the assessee submitted that the addition has been made without providing

proper opportunity of being heard to the assessee. He submitted, before the first appellate authority, though, the assessee expressed her willingness to produce the loan creditors, however, without providing such opportunity to the assessee, learned Commissioner (Appeals) closed the proceedings. He submitted, given an opportunity, the assessee is ready to produce the loan creditors before the departmental authorities to substantiate her claim.

4. Learned Departmental Representative did not express any serious objection to assessee's request for restoration of the issue to the Assessing Officer for enabling her to produce the loan creditors.

5. I have considered rival submissions and perused the materials on record. The limited grievance of the assessee is, she was not given proper opportunity to produce the loan creditors to prove the source of cash deposit. Considering the submission of learned counsel for the assessee that the assessee is ready and willing to produce the loan creditors to prove the loan transactions, I deem it appropriate to restore the issue to the file of the Assessing Officer for fresh adjudication. To enable the assessee to produce the loan creditors and other materials to explain the source of cash

deposit in the bank account. Grounds are allowed for statistical purposes.

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 11th August, 2022

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 11th August, 2022.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi