

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

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

ITA No. 3421/DEL/2019 [A.Y 2010-11]

Shri Krishan Gopal Beri                      Vs.                      The Income tax Officer  
S/o Shri Pran Prakash Beri                      Ward - 3(2)  
Lal Talab, Bulandshahr                      New Delhi

PAN: ACVPP 4292 L

Assessee By                      :                      Shri Krishan Gopal Beri, Assessee

Department By                      :                      Shri Om Prakash, Sr. DR

**Date of Hearing                      :                      25.10.2022**

**Date of Pronouncement                      :                      26.10.2022**

**ORDER**

The present appeal has been filed by the assessee wherein the correctness of the order dated 29.03.2019 of CIT(A), Ghaziabad pertaining to 2010-11 assessment year is assailed on the following ground:

“That in the facts and in the circumstances of the case, the Id. CIT(A) grossly erred in confirming the order and sustaining the addition of Rs. 13,52,800/- made by the Assessing Officer on account of cash deposited into joint saving bank account with his brother Shri Naresh Kumar Beri in HSBC Bank, Barakhamba, New Delhi as unexplained money u/s 69A of the Act.”

2. At the time of hearing, an application for adjournment has been moved by the assessee present in person. However, considering the record, the assessee in person reiterated submissions as advanced before the tax authorities and withdrew the said application for adjournment.

3. The ld. Sr. DR relied upon the orders.

4. A perusal of the record shows that the Assessing Officer, considering the AIR information in the Saving Bank Account No. 051384782 with HSBC Bank New Delhi noticed that there were cash deposits of Rs. 13,52,800/-. The assessee was required to explain the same.

5. As per the explanation offered before the Assessing Officer, vide letter dated 11.1.22017, it was informed that the bank account belonged to his brother Shri Narendra Kumar Beri who was commander on Boeing 747400 Aircraft of Air India Ltd and at the relevant point of time, he was receiving salary and flying allowance from Air India. Name of the assessee's brother was added to ensure that if there is a sudden requirement of money when the brother was flying and not available in India, money can be utilized.

6. The said claim was dismissed on the ground that the bank account stood first in the name of the assessee and his brother's was the second name.

7. The assessee carried this matter in appeal before the first appellate authority.

8. Submissions advanced by the assessee are extracted at page 3 para 4 of the impugned order. For ready reference, it is extracted hereunder:

“That the appellant brother Narendra Kumar Beri, opened Joint Saving Account with me bearing A/c No. 051384782 with HSBC Bank New Delhi. Both are eligible to sign in above bank account. He was serving with Air India as commander on Boeing 747400 Aircraft of Air India Ltd. The salary and flying allowance received to him were deposited in the above bank account to look after old aged mother. Shri Narendra Kumar Beri has filed his confirmation cum statement and detail of his flying allowance before the Assessing Officer on 11.12.2017, but the Assessing Officer has neither considered his confirmation nor controverted. Copy of his confirmation is enclosed herewith. Entries amount of Rs. 13,52,800 was deposited by him from out of his flying allowance of Rs. 31,05,519/-. Shri Naresh Kumar Beri is assessed to Income tax in Circle ACIT. 68(1), New Delhi at PAN AGSPS 5807 A copy of form No. 16 acknowledgement of return is enclosed herewith. I have no taxable income except agricultural income of Rs. 1,50,000/- from ancestral agricultural land at village Hirapur District, Bulandshahr.”

9. The said explanation was discarded again on the reasoning that the contention of the assessee was not acceptable.

10. On going through the explanation available on record and the reasons for discarding the same, I am of the view that nothing has been brought on record to controvert the consistent explanation, namely, at the relevant point of time, the mother of the assessee was undergoing some treatment etc on account of which fact the assessee's brother deposited certain amount jointly in account held with the assessee. This consistent explanation wherein the source of the amount has been explained remains unrebutted. I find no good reason to sustain the addition. Satisfied with the explanation available, addition is directed to be deleted. Said order was pronounced in the open court at the time of hearing itself.

11. Accordingly, the appeal filed by the assessee is allowed.

Said order was pronounced in open court on 26<sup>th</sup> October, 2022.

Sd/-

**(DIVA SINGH)**  
**JUDICIAL MEMBER**

Dated: 26.10.2022

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