

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

आयकर अपील सं./ ITA No.197/RPR/2019

निर्धारण वर्ष / Assessment Year : 2013-14

Smt. Neha Luliya
H. No.12/197, Ganjpara,
Ramsagarpara,
Raipur (C.G.)-492 001
PAN : ABHPL5827A

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assistant Commissioner of Income Tax,
Central Circle-1, Raipur (C.G.).

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Kumar Agrawal &
Smt. Laxmi Sharma, CAs

Revenue by : Shri G.N Singh, Sr. DR

सुनवाई की तारीख / Date of Hearing : 10.11.2022

घोषणा की तारीख / Date of Pronouncement : 21.12.2022

आदेश / ORDER**PER RAVISH SOOD, JM**

The present appeal filed by the assessee is directed against the order passed by the CIT(Appeals)-I, Raipur dated 01.07.2019, which in turn arises from the order passed by the A.O u/s.143(3) of the Income-tax Act, 1961 (in short 'the Act') dated 31.12.2015 for the assessment year 2013-14. The assessee has assailed the impugned order on the following grounds of appeal:

“1. On the facts and circumstances of the case, ld. CIT(A) has erred in sustaining the addition of Rs.2,05,699/- made by ld. AO on account of unexplained money.

2. The appellant craves leave, to add, urge, alter, modify or withdraw any grounds before or at the time of hearing.”

2. Controversy involved in the present appeal lies in a narrow compass i.e., sustainability of the addition of Rs.2,05,699/- upheld by the CIT(Appeals).

3. Shorn of unnecessary details, the assessee during the year under consideration had purchased land at Tatibandh, Raipur for Rs.16,05,669/-. On being queried, it was the claim of the assessee that the aforesaid investment was sourced out of, viz. (i) advance received against agreement for sale of plot at Kota : Rs.14 lacs; and (ii) out of cash in hand of Rs.2,05,699/-. As the assessee had failed to

substantiate the source of the aforesaid investments, therefore, the A.O held the entire amount of investment as having been made by the assessee out of her unexplained money.

4. Aggrieved, the assessee carried the matter in appeal before the CIT(Appeals). Although the CIT(Appeals) vacated the addition of Rs.14 lac (supra) but upheld the balance addition of Rs.2,05,699/- (supra).

5. The assessee being aggrieved with the order of the CIT(Appeals) has carried the matter in appeal before me.

6. I have heard the ld. authorized representatives of both the parties, perused the orders of the lower authorities and the material available on record.

7. Although, it is the claim of the Ld. AR that the balance investment of Rs.2,05,669/- towards purchase of the land in question was made out of the cash in hand that was available with the assessee at the relevant point of time, but I find no substance in the said contention. I, say so, for the reason that neither there is any such material available on record nor brought to my notice by the Ld. AR, which would irrefutably substantiate to the hilt the veracity of the aforesaid claim of the assessee as regards the source of the investment under consideration. In so far the cash book for the year

that had been pressed into service by the Ld. AR to support his aforesaid claim, I am of the considered view that the same is nothing better than an eye wash, which had been complied on the basis of unsubstantiated facts to show the availability of cash in hand out of which the balance investment made by the assessee was sourced. Accordingly, finding no infirmity in the view taken by the lower authorities who had rightly rejected the claim of the assessee qua the source of investment of Rs.2,05,699/- (supra), I uphold the same. Thus, the **Ground of appeal No.1** raised by the assessee is dismissed in terms of the aforesaid observations.

8. **Ground of appeal No.2** being general in nature is dismissed as not pressed.

9. In the result, appeal of the assessee is dismissed in terms of the aforesaid observations.

Order pronounced in open court on 21st day of December, 2022.

Sd/-

(रवीश सूद / RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 21st December, 2022

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. The Pr. CIT-1, Raipur (C.G.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “एक-सदस्य” बेंच,
रायपुर / DR, ITAT, “SMC” Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव /Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur