

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.825/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2017-18)

Mohamed Mohideen Ayesha Nasreen No.14, Appa Garden Street, Kilpauk, Chennai – 600 010.	बनाम/ Vs.	ACIT Central Circle-1(1), Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AFFPA-4767-C		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S. Sridhar (Advocate) – Ld. A.R
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri Senthil Kumaran (CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	23-01-2023
घोषणा की तारीख / Date of Pronouncement	:	24-01-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals)-18, Chennai [CIT(A)] dated 05-08-2022 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s.153B(1)(b) r/w s. 153C r.w.s. 153A r.w.s. 143(3) of the Act on 30-12-2018. The sole grievance of the assessee is confirmation of addition on account of unexplained jewellery.

2. The Ld. AR has filed written submissions supporting the case of the assessee whereas it is the submission of Ld. CIT-DR that adequate relief has already been granted in the impugned order. Having heard rival submissions, the appeal is disposed-off as under.

3. Pursuant to search action u/s 132 on 04.01.2017 in the case of M/s Buhari Holdings Private Ltd., a search operation was conducted at residential premises of Shri S.A. Mohideen Sheik (assessee's father) wherein gold jewellery of 4530.90 grams was found. The assessee's father, in statement u/s 132(4), attributed jewellery of 1599.90 grams to the assessee. The same was valued at Rs.45.23 Lacs. Accordingly, notice u/s 153C was issued to the assessee and the assessee was show-caused as to why this jewellery be not treated as her unexplained investment.

The assessee submitted the source of jewellery as under: -

No.	Particulars	Qty. (grams)
1.	Gifted by parents at the time of marriage	205.00 grams
2.	Purchased from time to time out of bank withdrawals	199.00 grams
3.	Recd. from husband as Meher at the time of marriage	130.00 grams
4.	Gift from grant mother at the time of marriage	252 grams
5.	Gift from grant mother (father's mother) at the time of marriage	302 grams
6.	Gift from relatives at the time of marriage	267 grams
7.	Gift by Husband	245 grams

In support, the assessee filed copy of marriage certificate, bank statement, gift deed, declarations by donors, confirmation letters, affidavit etc. However, Ld. AO rejected the claim on the ground that the assessee did not file any Income Tax Returns or wealth tax returns before date of search and accordingly, added amount of Rs.45.23 Lacs to the income of the assessee. The Ld. CIT(A) granted benefit of 500

grams of jewellery as well as benefit of 130 grams of jewellery stated to be received by the assessee as *Meher* at the time of marriage and directed Ld. AO to reduce the addition to that extent. In other words, addition to the extent of jewellery weighing around 970 grams was confirmed. Aggrieved, the assessee is in further appeal before us.

4. Upon perusal of assessee's letter dated 11.01.2017, it could be seen that the assessee is living with her husband and three children (Two daughters and one son) in USA. She has got married in the year 2003. In this letter, the assessee has submitted that approx. 1201 grams of jewellery belong to her and about 393 grams of jewellery belonging to her two daughters was received on various auspicious occasions and kept in bank locker of her parents and used by her upon visit to India. Considering the status of the assessee as well as the traditional practices, the assessee could be granted further benefit of 250 grams for each of the two daughters and benefit of 100 grams for minor son. Therefore, out of addition of 970 grams of jewellery as sustained by Ld. CIT(A), we grant further benefit of 600 grams of jewellery to the assessee and sustain the addition to the extent of 370 grams of jewellery. No further benefit could be granted to the assessee in the absence of acceptable satisfactory documentary evidences. Necessary computations shall follow. We order so.

5. The appeal stand partly allowed in terms of our above order.

Order pronounced on 24th January, 2023.

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य / JUDICIAL MEMBER

चेन्नई / Chennai; दिनांक / Dated : 24-01-2023

EDN/-

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded 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