

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE  
(CONDUCTED THROUGH VIRTUAL COURT)**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &  
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.211/Ind/2022  
(Assessment Year: 2017-18)

Mrs. Shweta Soni 64, Khajrana Main Road, Indore-452002, M.P.	Vs.	ITO-5(4), Indore, M.P.
<b>PAN No.FQUPS3004K</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Deepak Soni, A.R.
<b>Respondent by :</b>	Shri Ashish Porwal, Sr. D.R.

<b>Date of Hearing</b>	09.02.2023
<b>Date of Pronouncement</b>	27.02.2023

ORDER

**PER SUCHITRA KAMBLE - JM:**

This appeal is filed by the assessee against the order dated 20.06.2022 passed by the Ld. CIT-(Appeals), National Faceless Appeal Centre, Delhi for A.Y. 2017-18.

2. The grounds of appeal raised by the assessee read as under:

- “1. CIT(A) was not justified to add Rs. 3,00,000.00 on account of unexplained money u/s 69A, in the total income of the appellant as the appellant has deposited cash out of her cash sales made during the year under assessment.
2. The appellant craves leave to add, amend, alter and/or modify any of the grounds at the time of final hearing of appeal.”

3. The assessee filed return of income for A.Y. 2017-18 on 04.08.2017 declaring total income of Rs. 3,18,250/-. The case was selected for scrutiny for the reason that there was abnormal increase in cash deposit during

demonetization period as compared to pre-demonetization period. Notice under Section 143(2) on 21.09.2018 was issued and duly served upon to the assessee via mail. The assessee/A.R. of the assessee uploaded online written submission on 24.11.2019 & 27.11.2019 stating thereby that total amount of Rs. 3,00,000/- was deposited in cash by assessee pertaining to cash sales made during pre-demonetization period. The Assessing Officer observed that no satisfactory documentary evidence was submitted by the assessee. The Assessing Officer made addition of Rs. 3,00,000/- as unexplained money under Section 69A at the rate prescribed under Section 115BBE of the Act.

4. Being aggrieved by the assessment order the assessee filed appeal before the CIT(A). The CIT(A) dismiss the appeal of the assessee.

5. The Ld. A.R. submitted that the assessee filed return of income on 04.08.2017 under Section 44AD of the Income Tax Act, 1961 and declared total income of Rs. 3,18,250/- as income from the manufacture of Gold and Silver Ornaments on job work basis. The Ld. A.R. submitted that the Assessing Officer did not consider the copy of sale deeds as submitted by the assessee in support of the cash sales made during the year under consideration. The Ld. A.R. further submitted that the details submitted by the assessee was not at all considered by the Assessing Officer as well as by the CIT(A). The assessee has submitted copy of Labour Bills in support of cash receipts of labour job work made during the year under consideration. She has declared in the computation the consideration in respect of total receipt as Rs. 6,68,870/- and declared 47.58% net profit. The Ld. A.R.

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submitted that cash deposits made in the bank account was related to day to day transactions and after meeting the business expenses.

6. The Ld. D.R. relied upon the assessment order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. From Para 7.1 of the CIT-A's order it can be seen that on various occasions prior to demonetization also the assessee has made cash deposits in respect of sales for which the assessee has given the ledger statements invoices labour bills details related to cash sales including sale bills merely stating that these are computer generated invoices can be discarded the evidences establish by the assessee during the transactions/deposits in the bank account in consonance with the sale of the Gold ornaments on day to day basis. The Assessing Officer as well as the CIT(A) has totally ignored the evidences which is not just and proper. Therefore, the appeal of the assessee is allowed.

8. In result, the appeal of the assessee is allowed.

Order **pronounced on 27/02/2023** by placing the result on the Notice Board as per Rule 34(4) of the Income Tax (Appellate Tribunal) Rule, 1963.

**This Order pronounced in Open Court on 27/02/2023**

Sd/-  
(BHAGIRATH MAL BIYANI)  
**ACCOUNTANT MEMBER**  
Ahmedabad; Dated 27/02/2023  
TANMAY, Sr. PS

Sd/-  
(SUCHITRA KAMBLE)  
**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,इंदौर/ DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Sr. Private Secretary)  
ITAT, Indore