

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

SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.2704/Del./2022
(ASSESSMENT YEAR : 2017-18)**

Braham Kaur, vs. ITO, Ward 1,
C/o Shri Baldev Singh, Pana-Bهران, Rohtak.
VPO – Baliana Rohtak,
Rohtak – 124 001 (Haryana).

(PAN : ACZPK4961H)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Manoj Kumar, CA
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 09.03.2023
Date of Order : 14.03.2023

ORDER

This appeal by the assessee is directed against the order of National Faceless Appeal Centre (NFAC) dated 10.08.2022 pertaining to the Assessment Year 2017-18.

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

“1 That the Honourable CIT(A)-NFAC has erred in law and on facts in sustaining the addition of Rs. 16,84,000.00 on untenable and illegal grounds. Hence, the addition as such may be deleted.

2 That the Honourable CIT(A)-NFAC has erred in law and on facts in sustaining the' addition of Rs. 16,84,000.00 without providing sufficient opportunity to the assessee. Hence, the addition as such may be deleted.

3 That the Honourable CIT (A)-NFAC has erred in law and on facts in sustaining the invoking of section 115BBE for charging tax on untenable and illegal grounds to the assessee.”

3. Brief facts of the case are that the assessee lady is pensioner and had made cash deposited during the year amount of Rs.16,84,000/- in Dena Bank (Now Bank of Baroda) account deposited during demonetization period. The AO issued notice in response to which the assessee furnished cash statement before the AO. However, the AO pointed out the credit entries in the said statement. Instead of explaining the assessee furnished another cash statement before the AO. The AO noted that the amounts which were shown as withdrawal in the first cash statement were shown as gift in the another cash statement. The AO issued further notice and sought explanation from the assessee. However, as per the assessment order no reply was furnished before the AO. Therefore, the AO made addition of Rs.16,84,000/-.

4. Upon assessee’s appeal, ld. CIT (A) noted that assessee did not submit further details, hence he did not find reason to interfere with the findings and conclusion of the AO. Ld. CIT (A) accordingly concluded as under :-

“During the appeal proceedings, despite the fact that the appellant was given several opportunities during this proceeding to furnish submission/reply but it seen from record that appellant did not furnish any reply or evidence in support of the claim made by her in the grounds of appeal or statements of facts. Thus, I do not find reason to interfere with the findings and conclusion of the AO. Thus, the addition made by AO is hereby confirmed. These grounds are decided in negative and against the appellant.”

5. Against this order, assessee is in appeal before me. I have heard both the parties and perused the records.

6. Ld. Counsel of the assessee submitted that assessee has duly furnished details. The cash was deposited after withdrawal from the bank itself. He submitted that the orders of authorities below are to be reversed.

7. Ld. DR of the Revenue relied upon the orders of the authorities below.

8. Upon careful consideration, I find that the AO has in detail analysed the cash flow statement and found the same not acceptable. AO noted that when the assessee was pointed out the mistake in the cash flow statement, rather clarifying the mistakes, assessee uploaded a new cash flow statement claiming that assessee has mistakenly shown cash withdrawals and cash deposits in the bank account. AO after analyzing the submissions and new cash flow statement noted that the assessee herself is not sure about the transactions made by her. In the previous cash flow statement, the assessee has shown cash balance of Rs.27,50,000/- and now shown cash balance of Rs.3,93,000/- only leaving a huge difference. Thus, finding assessee's submission ambiguous, AO has rejected assessee's claim and ld. CIT (A) confirmed the AO's action.

9. As noted earlier, ld. CIT (A) also noted that assessee did not further furnish any supporting details, hence I do not find any infirmity in the well-reasoned order of ld. CIT (A). Accordingly, I uphold the same.

10. In the result, assessee's appeal stands dismissed.

Order pronounced in the open court on this 14th day of March, 2023.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 14th day of March, 2023
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.