

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: SMC: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.8262/Del/2019
Assessment Year: 2016-17

Harbans Lal Chadha, House No. 324, Dr. Mukharjee Nagar, Delhi 110009 PAN AACPC 8190 M	vs.	ITO, Ward-35(4), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Vinod Kumar Gupta, Adv.
For Revenue :	Shri Om Prakash, Sr DR

Date of Hearing :	16.03.2023
Date of Pronouncement :	17.03.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal filed by the assessee is directed against the order dated 09.08.2019 of the Ld. CIT(A), New Delhi, relating to Assessment Year 2016-17.

2. The sole contention of learned counsel of the assessee is that the Assessing Officer has made addition without application of mind and the Ld. CIT(A) has also erred in confirming the addition

by changing the section 68 of Income Tax Act 1961 to section 69A of the Act. The learned counsel drawing my attention towards copy of the assessment order for subsequent assessment year 2017-18 placed at pages 17 and 18 of assessee paper book submitted that the Assessing Officer has made identical addition in the hands of assessee pertaining to cash deposit to bank account during demonetization period for A.Y. 2017-18 and against which the appeal of the assessee is pending for adjudication before the Ld. CIT(A). The learned counsel vehemently pointed out that that demonetization period falls within the ambit of assessment year 2017-18 whereas the Assessing Officer has also made double addition on identical issue for preceding assessment year 2016-17 which is not valid and sustainable.

3. The learned Senior DR strongly supported the orders of authorities below.

4. On careful consideration of above submissions first of all I note that the issue involve in this appeal is pertaining to the cash deposits by the assessee during demonetization period which falls within the ambit of A.Y. 2017-18. However the Assessing Officer has

made addition of same allegation of cash deposits during demonetization period for present A.Y. 2016-17 which would certainly amount to double addition in the irrelevant assessment year. This factual position has not been controverted by the learned Senior DR that the identical addition has been made by the AO in the A.Y. 2017-18 and appeal against the said order is pending for adjudication before Ld. CIT(A).

5. Therefore addition made by the AO for A.Y. 2016-17 on identical deposit cannot be held as sustainable and thus I direct the AO to delete the same. Accordingly grounds of assessee are allowed.

6. In the result appeal of the assessee is allowed.

Order pronounced in the open court on 17.03.2023.

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 17th March, 2023.

NV/-

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

// By Order //

Asstt. Registrar, ITAT, New Delhi