

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 1047/Del/2023 : Asstt. Year: 2017-18**

Tara Wati, H.No. 880, Sector-1, Rohtak, Haryana-124001 (APPELLANT)	Vs	Income Tax Officer, Ward-5, Rohtak (RESPONDENT)
<b>PAN No. AAGPW3232Q</b>		

**Assessee by : Sh. Naveen Kumar Goyal, CA  
Revenue by : Sh. Om Parkash, Sr. DR**

**Date of Hearing: 15.05.2023**

**Date of Pronouncement: 18.05.2023**

**ORDER**

The present appeal has been filed by assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 10.06.2022.

2. Pertinent facts of the case are as under:

- The case of the assessee has been taken up first scrutiny on the grounds that the assessee has deposited cash of Rs.15,00,000/- in A/c No. 07954015003629 in the Oriental Bank of Commerce.
- The Assessing Officer has also obtained directions u/s 144A from the Joint Commissioner of Income Tax, Rohtak Range.
- After obtaining the directions, the AO made an addition of Rs.21,00,000/- being the entire cash deposits in the said account.

- Before us, the assessee submitted copy of the bank account No. 07952191016335 in the Oriental Bank of Commerce pertaining to Smt. Tara Wati W/o Sh. Anand Prakash wherein no such deposits could be found.
- Before us, the assessee has also submitted copy of the bank account No. 07954015003629 in the Oriental Bank of Commerce and a certificate from the Branch Manager, Punjab National Bank, Branch No. 074110, Sonapat Road, Rohtak certifying that the bank account No. 07954015003629 is in the name of M/s Passion Industries Pvt. Ltd., Plot No. 160, HSIIDC, Hissar Road, VPO Kuttana wherein the said bank deposit could be found.
- We have also gone through the Acknowledgement No. 611796251090522 of E-proceedings Response Acknowledgement given by the assessee wherein the following has been mentioned in the remarks of the response submitted to ITBA/NFAC/F/APL/2022-23/1042841096(1):

*"Dear Sir/Maam,*

*With due regards, Tarawati is a director of Passion Industries Private Limited, Rohtak that we already deposit all bank statements of Tarawati in last response but may be possible that Passion Industries had deposited cash amount of Rs. 1500000 as on 15/11/2016 and that cash withdrawal by passion as on 08/11/2016 so it may be happened that above cash were accounting in Tarawati instead of Passion. But its deposited by Passion and a bank statement of passion as on 08/11/2016 and 15/11 /2016 is attached here with due to occurrence of this event but there are no cash deposited by Tarawati.*

*regards Tarawati"*

3. Having gone through the both bank accounts mentioned above, it can be observed that the addition has been made wrongly in the hands of the assessee instead of Passion Industries Pvt. Ltd. The AO as well as the JCIT, Rohtak Range have miserably failed to accord due cognizance to the facts on record. The addition made in the hands of the assessee is liable to be deleted.

4. In the result, the appeal of the assessee is allowed.  
Order Pronounced in the Open Court on 18/05/2023.

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 18/05/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**