

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'G', NEW DELHI**

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 6239/Del/2018 : Asstt. Year: 2008-09

Sudha, C/o. Pradeep & Co, Tax Advocates, 7, Navyug Market, Ghaziabad	Vs.	ITO, Ward-2(3), Ghaziabad
(APPELLANT)		(RESPONDENT)
PAN No. GSVPS0774L		

Assessee by : Sh. Satyajeet Goel, Adv.

Revenue by : Sh. Ram Dhan Meena, Sr. DR

Date of Hearing: 23.02.2023

Date of Pronouncement: 23.05.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id CIT(A)-2, Noida dated 24.07.2018.

2. The assessee has raised the following grounds of appeal:

"(1) On the facts and circumstances of the case the order of Ld. CIT(A) is bad in both in the eyes of law and on facts.

(2) That on facts and circumstances of the case the Ld. CIT(A) has erred in law in partially upholding the order of Ld. AO making an addition of Rs. 21,65,000/- by treating amount as unexplained cash deposit in the hands of the appellant.

(3) That on the facts and circumstances of the case and in law the Ld. CIT(A) erred in sustaining the action of Ld. AO in making an addition of Rs. 16,75,000/- even when an evidence in form of an affidavit and registered sale agreement stating source of such amount was filled during the proceedings.

(4) That on the facts and circumstances of the case and in law the Ld. CIT(A) erred in sustaining the action of Ld. AO in making an addition of Rs. 4,90,000/- without appreciating the submissions made by the appellant.

(5) That on facts and circumstances of the case the Ld. CIT(A) has erred in law in partly upholding the order of Ld. AO in making an addition merely on presumptions than on factual grounds."

3. Brief facts of the case are that as per the AIR information, the assessee had deposited cash amounting to Rs. 54,61,000/- in her bank account no. 720110110001569 maintained with Bank of India, Duhai. In view of the non-compliance during the assessment proceedings, the AO considered the entire cash deposit of Rs.54,61,000/- as unexplained cash credit and added to the total income of the assessee.

4. Additional evidences were filed by the assessee before the Id. CIT(A) who forwarded the same to the Assessing Officer for his report and the remand report was given to the assessee for filing rejoinder. After examination of the additional evidences, remand report and the rejoinder, the Id. CIT(A) confirmed the addition of Rs.21,65,000/-.

5. The cash deposits of Rs. 54,61,000/- has been explained as under:

- On account of sale proceeds of land – Rs.10,25,000/-
- On account of deposit for purchase of property by husband – Rs.16,75,000/-
- The balance amount of Rs.27,61,000/- out of past savings, withdrawals and agricultural activities.

6. The Id. CIT(A) considered an amount of Rs.32,96,000/- as explained owing to the cash withdrawals of the assessee from the same bank account and considered an amount of

Rs.21,65,000/- as an explained. The Id. CIT(A) has not considered the affidavit filed by the assessee with regard to the registered sale deed of an amount of Rs.16,75,000/- which needs to be allowed owing to the sufficiency of the evidences. With regard to the remaining Rs.4,00,000/-, it was submitted that it is out of the past savings and agricultural income. A certain amount of past savings cannot be discounted. Hence, in the peculiar facts and circumstances of the instant case, an amount of Rs.2,00,000/- can be conveniently held to be the past savings and from the agricultural operations of the of the assessee.

7. In the result, the appeal of the assessee is partly allowed.
Order Pronounced in the Open Court on 23/05/2023.

Sd/-

(Yogesh Kumar US)
Judicial Member

Dated: 23/05/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR