

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. C.N. PRASAD, JUDICIAL MEMBER**

ITA No.4830/Del/2019  
Assessment Year: 2013-14

<b>Late Sh. Brij Kishoare Kochar, Thru Legal Heir Mr. Amit Kochar New Delhi PAN No.AAIPK1338H (APPELLANT)</b>	<b>Vs</b>	<b>DCIT Central Circle -18 New Delhi  (RESPONDENT)</b>
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Appellant by	Sh. Tarangdeep Singh, Advocate
Respondent by	Sh. Kanv Bali, Sr DR

Date of hearing:	23/05/2023
Date of Pronouncement:	25/05/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A)-27, New Delhi dated 28.03.2019 pertaining to A.Y.2013-14.

2. The solitary grievance of the assessee is that the CIT(A) erred in confirming the action of the AO in making the addition of Rs.4.80 lacs on account of house hold drawings.

3. Briefly stated the facts of the case are that during the course of the scrutiny assessment proceedings the assessee was asked to furnish details of drawings made for house hold purposes and its justification keeping in view the constitution of family and standard of living. On receiving no plausible reply the AO went on to estimate the house hold drawings at Rs.40,000/- per month and made addition of Rs. 4.80 lacs.

4. Assessee carried the matter before the CIT(A) but without any success.

5. Before us the Counsel for the assessee drew our attention to the details furnished before the CIT(A) and explained the total expenses / withdrawal were as under :-

Cash	3,07,000
Electricity Expenses (BRPL)- Paid by cheque	36,720
Water Charges (DJB) - Paid by cheque	5,387
Gas for kitchen - Paid by cheque	1,488
Telephone Expenses (MTNL) - Paid by cheque	2,361
Mobile expenses - Paid by cheque	1,779
Medical Expenses - Paid by cheque	42,000
Total	3,96,735/-

6. It was explained that the assessee was living alone with his wife and was of old age and, therefore, the details of expenses for house hold withdrawals is sufficient to meet the ends. The

assessee also filed additional evidences before the CIT(A) which were in the form of bank statement. The CIT(A) called for remand report from the AO and in the remand report the AO mentioned that the withdrawals of Rs.3.07 lacs is insufficient and the addition of Rs. 4.80 lacs should be upheld. After considering the facts and the submissions and the remand report the CIT(A) confirmed the addition.

7. Before us the Counsel vehemently stated that the additions were made for low house hold expenses but while confirming the addition the CIT(A) changed the colour of low withdrawals for medical expenses. The Counsel stated that the withdrawals made by the assessee are sufficient looking to his age.

8. Per contra the DR strongly supported the findings of the lower authorities.

9. We have given a thoughtful consideration to the orders of the authorities below. The undisputed fact is that the assessee being a senior citizen was living at his own house with his wife with no other liabilities. The details of expenses mentioned elsewhere totaling to Rs.396735/- appears to be very reasonable as the expenses relating to electricity, gas, telephone were paid by account payee cheque also the medical expenses have been paid by cheque and no adverse inference have been drawn in respect of this detail. The AO has simply estimated the expenses whereas the assessee has furnished the actual details, therefore,

considering the age of the assessee we do not find any merit in the addition made by the AO and the AO is directed to delete the addition of Rs.4.80 lacs. The appeal of the assessee is accordingly allowed.

Order pronounced in the open court on 25.05.2023.

Sd/-

**[C.N. PRASAD]**  
**JUDICIAL MEMBER**

Dated: .05.2023

\*Neha\*

Copy forwarded to:

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

Sd/-

**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar  
ITAT, New Delhi