

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

**Before Sh. Saktijit Dey, Judicial Member**

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

**ITA No. 288/Del/2021 : Asstt. Year: 2018-19**

Anuj Sood, C/o GSK & Associates LLP, Building No. 8, 1 <sup>st</sup> Floor, Motia Khan Industrial Area, Rani Jhansi Road, New Delhi-110055	Vs.	ACIT, Central Circle-06, New Delhi-110055
(APPELLANT)		(RESPONDENT)
<b>PAN No. AMNPS4765K</b>		

**Assessee by : Sh. Rajeev Saxena, Adv.**

**Sh. Shayam Sunder, Adv.**

**Revenue by : Sh. P. Praveen Sidharth, CIT DR**

**Date of Hearing: 27.04.2023**

**Date of Pronouncement: 24.07.2023**

**ORDER**

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

The present appeal has been filed by the assessee against the order of Id. CIT(A)-24, New Delhi dated 02.02.2021.

2. Following grounds have been raised by the assessee:

*"1. On the facts and circumstances of the case, the order passed by the Id. CIT(A) is bad in law and against the principles of natural justice.*

*2. That the Id. CIT(A)-24, New Delhi has grossly erred both on facts and in circumstances of the case and in law, dismissing the appeal of the appellant assessee fact by not allowing and confirming the addition made by the Id. AO to the tune of Rs.37,20,100/- on account of unexplained money u/s*

*69A r.w.s. 115BBE of the Income Tax Act, 1961 without any proper reasoning in an arbitrary manner.*

*3. That the Id. CIT(A)-24, New Delhi has erred on the facts and in circumstances of the case and in law by not allowing assessee's appeal by dismissing the ground that the AO has not provided proper opportunity of being heard and violated the principle of natural justice by either rejecting or ignoring the submission made by appellant assessee."*

3. Ground No. 1, 4 & 5 (Annexure-A) are general in nature. Ground No. 3 is dismissed owing to the fact that the opportunities were duly accorded by the revenue authorities at both levels viz., AO and Id. CIT(A) and submissions of the assessee have been duly considered.

4. During the course of search, cash of Rs. 73,10,000/- was seized. The appellant disclosed cash of Rs. 35,89,900/- as his income in his return for AY 2018-19. With regard to remaining cash of Rs. 37,20,100/-, the appellant submitted before the AO that cash of Rs 19,36,049/- belonged to his mother Smt. Neelam Sood. The Assessing Officer did not accept the explanation as no documentary evidence regarding source of the cash was submitted.

4. During the proceedings, the Id. CIT(A), the assessee submitted that out of total cash seized of Rs.73,10,000/-, Rs. 39,94,196/- belonged to the assessee. It was stated that the cash belonged to i) assessee, ii) Ms Neelam Sood (assessee's mother) of Rs.19,36,000/- and iii) Mrs. Noor Preet Domeli (assessee's wife) of Rs.15,84,000/-. The assessee submitted before the Id. CIT(A) that out of the total cash found and seized, a sum of Rs.19.36 lacs belong to Ms. Neelam Sood and

since the AO subsequently accepted (no such observation by the AO) the same and passed assessment order u/s 143(3) of the Income Tax Act, 1961 dated 30.12.2019 at the returned income of Ms. Neelam Sood, no further addition can be made in the hands of the assessee. The AO considered the amount in the hands of the assessee and hence no addition in the case of Ms. Neelam Sood is called for. The assessee has also submitted affidavit along with confirmation of Ms. Noor Preet Domeli that cash of Rs.15,84,000/- belongs to her. The Id. CIT(A) confirmed the addition holding as under:

*"It is a fact on record that Ms. Neelam Sood has declared income from salary of Rs 12,00,000/- and income from other sources of Rs. 1,92,788/-. The return of income does not in any way justify that the source of cash found during search belonged to Smt. Neelam Sood. The Assessing Officer of the appellant as well as Smt. Neelam Sood was same. After considering all the facts, he concluded that the cash belonged to the appellant and made addition in his hands accordingly, Not adding cash in the hands of Smt. Neelam Sood does not mean that the cash stands explained in her hands. On the date of search, statement on oath of the appellant was recorded in which he failed to explain the source of cash. Filing of confirmation or affidavit from family members are self serving documents which do not explain the source of cash in the hands of these family members. It is held that the appellant failed to explain the source of cash of Rs. 37,20,100/- Hence, addition of Rs. 37,20,100/- is confirmed."*

5. Before us, the Id. AR reiterated the documents filed before the authorities below and the Id. DR supported the order of the Id. CIT(A). It is a fact on record that an amount of Rs.73,10,000/- has been found and seized during the search. The assessee has disclosed in the return of income an amount of Rs.35,89,900/-. It was submitted that an amount of Rs.19,36,000/- belongs to Smt. Neelam Sood and the remaining

amount belongs to wife of the assessee Smt. Noor Preet Domeli. It is also a fact on record that Smt. Neelam Sood has declared income from salary of Rs.12,00,000/-. The source of the cash has not been proved by any cogent evidence such as withdrawal from the bank or any other earnings which have been duly disclosed to tax.

6. Hence, in the absence of any forceful, convincing, tangible, persuasive evidence on record, we decline to interfere with the order of the Id. CIT(A).

7. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 24/07/2023.

Sd/-

**(Saktijit Dey)**  
**Judicial Member**

**Dated: 24/07/2023**

\*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**