

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.95/Del/2016
Assessment Year: 2011-12

DCIT Central circle – 31, New Delhi	Vs.	Sh. Raman Singh Sidhu 606, B- The Aralias, DLF Phase-V, Gurgaon PAN No.AAMPS1070J
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Subhra Jyoti Chakraborty, CIT DR
Respondent by	None

Date of hearing:	23/11/2023
Date of Pronouncement:	23/11/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A)-30, New Delhi dated 27.10.2015 pertaining to A.Y. 2011-12.

2. The grievance of the assessee read as under :-

“1. On the facts and in the circumstances of the case the CIT(A) has in admitting and relying on additional evidence in relation to unexplained deposit entries totaling to

AUD43538 25 (equivalent to Rs. 18,42,870/-) in the bank account of assessee with Commonwealth Bank Australia in contravention to Rule 46A without considering the fact that no details were filed by the assessee before the AO, though sufficient opportunity was given to the assessee at the time of assessment proceedings,

2. On the facts and in the circumstances of the case the Ld. CIT (A) has erred in deleting the additions of deposited entries of USD6091.92 (Equivalent to Rs. 257.852/-1, out of the total addition made on account of unexplained deposit entries totaling to AUD43538 25 [equivalent to Rs. 18,42,870/-), though assessee has neither furnished any evidence regarding the receipt of above mentioned USD during the assessment proceedings nor any evidence alongwith the application under rule 46A.

3. On facts and in the circumstances of the case the Ld. CIT (A) has erred in deleting the additions of Rs. 5,07,053 to reconcile the figures regarding claim of the assessee for deposits entries of AUD19555 26 (Equivalent to Rs. 8,27,731/-), and ordering AO to delete the amount to the extent it is reconciled as it is not in purview of CIT (A) to restore back the issue to the file of AO.

4. On facts and in the circumstances of the case the Ld. CIT (A) has erred in deleting the addition made for unexplained deposit entries, in the bank account of assessee, of Rs. 5,07,053/- out of total addition made at

Rs. 1,83,26,166/- by treating it as capital receipt received on account of compensation of death of assessee's family members in Uphar Cinema Tragedy pursuant to the order of Delhi High court. Whereas during the Remand Report proceedings the assessee was asked to furnish specific provisions of Income Tax Act under which exemption from compensation has been claimed but the assessee did not furnish any specific explanation in this regard.

5. That the order of the CIT (A) is perverse, erroneous and is not tenable on facts and in law.

6. That the grounds of appeal are without prejudice to each other.

7. That the appellant craves leave to add, amend, alter or forgo any ground(s) of appeal either before or at the time of hearing of the appeal.”

3. On perusal of the order of the CIT(A) read with the grounds of appeal we find that the CIT(A) deleted the addition to the extent of Rs.12681732/- out of total disallowance of Rs.15248409/-. The revenue is aggrieved by the deletion of the addition to the extent of Rs.12681732/-.

4. In our considered view the tax effect on the impugned deletion is less than Rs. 50 lacs and, therefore, this appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

4. This appeal is, accordingly, dismissed with liberty to the revenue to approach the Tribunal as per the provisions of law, should it feel that the tax effect is more than Rs. 50 lakhs.

5. In the result, the appeal filed by the revenue is dismissed.

6. The order is pronounced in the open court on 23.11.2023 in the presence of Ld. CIT DR.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA

Date:- .11.2023

Copy forwarded to:

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

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI