

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES, "SMC" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष

BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 619/JP/2023  
निर्धारण वर्ष/Assessment Year : 2016-17

Smt. Gita Near Champalal Ka Bara, Subhash Colony Bharatpur 321 001 (Raj)	बनाम Vs.	The ITO Ward 2 Bharatpur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BDKPG 8593 A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Tarun Mittal, CA  
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT

सुनवाई की तारीख / Date of Hearing : 05/12/2023

उदघोषणा की तारीख / Date of Pronouncement: 31 /01/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

The assessee has filed an appeal against the order of the ld. CIT(A) dated 14-08-2023, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2016-17 wherein the assessee has raised the following grounds of appeal.

"1. On the facts and in the circumstances of the case and in law, Ld.CIT(A) has erred in confirming the addition of Rs.8,50,000/- and Rs.

10,48,737/-on allegation of cash deposit in bank account and difference in cash balance as on 31.3.2016 vis a vis as on 31.3.2015 respectively/- being cash in hand as on 31.03.2015, when as per notice issued under CASS, the only reason for selection in scrutiny was "Return filed after 07.11.2016 and cash deposit during demonetization period." It is submitted that making additions on the issue other than recorded for limited scrutiny without following the procedure for conversion of limited scrutiny to the fully complete scrutiny as prescribed by CBDT is bad in law and thus the consequent addition so made deserves to be deleted.

2. On the facts and in the circumstances of the case and in law, ld.CIT(A) has grossly erred in confirming the addition of Rs.8,50,000/- made by AO on allegation of cash deposit by assessee in bank account during the year under consideration. It is submitted that the case was selected for scrutiny in view of the fact the return was filed belated and cash was deposited during demonetization, which happened to be on 8.11.2016, i.e. after end of F.Y. 2015-16. Appellant prays that deposits made in bank account even prior to announcement of Demonetization cannot be deemed to have been a planned affair, therefore addition of Rs.8,50,000/- being outside the scope of limited scrutiny deserves to be deleted.

3 On the facts and in the circumstances of the case and in law, the ld. CIT(A) has further erred in confirming addition of Rs. 10,48,737/- being difference between cash in hand as on 31.03.2016 and as on 31.3.2015. It is submitted that, regular books of accounts including Purchase and Sales Ledger and Cash book were furnished before ld. AO, which are self explanatory and prove the source of cash available at the year end. It is therefore prayed that addition made by the AO and confirmed by the ld.CIT(A) is purely on assumptions and without bringing any contrary evidence and deserves to be deleted.”

2.1 Apropos ground No. 1 to 3, it is noted that the ld CIT(A) has partly allowed the appeal of the assessee by observing as under:-

5. DECISION: I have gone through the grounds of appeal and the statements of facts furnished with the grounds of appeal and also the submissions made by the appellant during the appellate proceedings. The first ground raised by the appellant is that the Assessing Officer has made an addition of Rs. 22,74,137/- on account of cash in hand, sundry debtors and deposits u/s.69A of the Act. Since

both grounds are inter connected, the same are clubbed together and decided by a combined order for the sake of convenience.

5.1 The assessment in the case of the appellant was selected for limited scrutiny under CASS with the reason to to examine Cash deposit for demonetization period of (9th November to 31st December) is reported as per SFT reporting, no return was filed for preceding assessment year and for current year, return filed after 07.11.2016. The appellant in the submission has stated that the case was selected for scrutiny under limited category, however, the Assessing Officer has travelled beyond the reason for which the case was selected for scrutiny and made the addition. In this case, assessment was selected for scrutiny on the basis of cash deposited in the bank account during the demonetization period i.e. subsequent assessment year and the appellant has filed the return of income for the impugned assessment year u/s. 139(4) of the Act after demonetization period. Therefore, during the assessment proceedings for the impugned assessment year, the Assessing Officer was required to examine the source of the cash deposits made in the subsequent assessment year of the demonetization period. The appellant in the submission has stated that the Assessing Officer has converted the case of limited scrutiny into complete scrutiny and disregarded the various Instructions issued by the CBDT from time to time and made the additions. However, this contention of the appellant is not correct as the addition made by the Assessing Officer is with regard to the issue for which the case was selected for scrutiny. The Income-tax Department has found that some of the assesseees tried to build an explanation for cash deposits in their bank accounts during the demonetization period by manipulating their books of accounts and filing revised or belated ITR and in this regard, the CBDT issued various directions for scrutiny assessment in the case of an assessee who had filed belated return during post demonetization period. Therefore, the Assessing Officer was required to examine as to whether belated ITR is filed just to build an explanation for cash deposits in bank account during the demonetization period. It is a fact that in this case the appellant had deposited cash during demonetization period and the return of income of earlier assessment year was filed belatedly after demonetization period.

5.2 It is seen from the assessment order that the Assessing Officer has sought the information related to the asset side of the Balance Sheet which includes cash in hand and sundry debtors. These details were called for in order to verify whether the appellant filed the return of income belatedly to build an explanation for cash deposits in the bank account during the demonetization period. It appears from the submission that the appellant misunderstood the reason for selection of the case and was under the impression that the AO was only required to examine the source of cash deposited in the bank account during the demonetization period which is falling in the financial year relevant to next assessment year. The CBDT has issued various Instructions in respect of cash deposited during the demonetization period and as per the Instructions the Assessing Officer is required to verify whether the cash deposited during the demonetization is out of cash in hand of earlier year. Since the assessment completed by the Assessing Officer is in consonance with various Instructions issued by the CBDT from time to time, it cannot be said that the Assessing Officer has travelled beyond the reason for which the case was selected for scrutiny. Therefore, the contention raised by the appellant on this account is rejected.

5.3 It is seen from the e assessment asses order that an addition of Rs.22.74, 137/- has been made u/s.69A of the Act which represents unexplained cash deposits of Rs.8,50,000/- made in the bank account, unexplained cash in hand of Rs.10,48,737/- shown in the Balance Sheet and unexplained debtor of Rs. 3,75,000/- appearing in the Balance Sheet. During the course of assessment proceedings, the Assessing Officer found that during the financial year the appellant had deposited cash amounting to Rs.8,50,000/- in the bank account maintained with Punjab National Bank. Accordingly, the appellant was asked to explain the source of cash deposited in the bank account vide query raised on 18.12.2018. The appellant in the submission has contended that such query was never raised by the Assessing Officer during the assessment proceedings, which can be evident from the e-proceedings. However, the appellant has not submitted the details of cash deposited in the bank account along with the source of deposits in the submission made during the appellate proceedings. It is a settled legal proposition that the power of CIT(A) are co-terminus with that

of the Assessing Officer and therefore, during the appellate proceedings the appellant was given an opportunity to furnish the source of cash amounting to Rs.8,50,000/- deposited in the bank account. In spite of giving an opportunity, the appellant has not submitted the evidence of source of cash amounting to Rs. 8,50,000/- deposited in the bank account during the financial year relevant to the Assessment Year 2016-17. The appellant has submitted a copy of cash book and on perusal of the same it is seen that the appellant has credited every month systematically around Rs. 1 lakh and has shown narration as 'commission received without adducing any evidence in support of the same. It is also seen that the Gross commission received shown by the appellant is around Rs. 4 lakh only in two previous years. Under these circumstances it is beyond understanding that how come appellant is showing commission received in cash amounting to Rs. 10 lakh plus or so in the year under consideration. The copy of Balance sheet filed also shows that to justify the cash received the appellant has reduced Sundry Debtors balance without giving any documentary evidences in support of it. There are negligible withdrawals have been shown by the appellant against the commission received in cash which creates doubt about the genuineness of the said translation. It is seen from the Profit and Loss Account furnished by the appellant during the assessment proceedings that the appellant is a commission agent and has shown gross commission receipt of Rs. 4,45,625/- and after claiming expenditure, offered net receipt of commission at Rs.2.41,775/- as income and whereas, the appellant had deposited cash amounting to Rs.8,50,000/- in the current account maintained with Punjab National Bank during the financial year 2015-16. This clearly indicates that the cash deposits are not out of commission received but from some other sources. If the cash deposits are made out from known sources, the appellant could have furnished the details during the appellate proceedings, however In spite of giving an opportunity to furnish the details, the appellant kept silent on the source of cash deposited in the bank account. Further, the appellant was asked to furnish the Balance Sheet for the year ended 31.03.2015 in order to verify whether the appellant had shown any advances or debtors in the financial year prior to the impugned assessment year, in response to that, the appellant has furnished the computer generated Balance Sheet without

adducing any evidences to whether the same was filed alongwith the return of income. The A.O has recorded his specific findings in the assessment order that in the previous year there were no sundry debtors shown by the assessee in her books of account. Therefore, in the absence of any cogent submissions/explanation or details, there is no reason to differ from the finding of the Assessing Officer.

5.4 In the submission, the appellant has also relied upon the decision of Hon'ble Delhi High Court in the case of CIT v. Anoop Jain and Hon'ble Karnataka High Court decision in the case of CIT v. Pangariya Nand kishore Suvalalji and contended that no additions can be made in her case. In the case of Anoop Jain the issue was that there were some credits in his bank account which was explained as receipt sales proceeds was not accepted by the AO and in the case of Pangariya Nandkishore Suvalalji the AO had not accepted that the cash deposits made in the bank account were out of sale of agricultural products. The appellate authorities deleted the addition stating that the assessee has explained the source of cash credits and therefore no addition is warranted, which was confirmed by the Hon'ble High Court. In the case of the appellant, the appellant failed to submit the source of cash deposited in the bank account with supporting evidence and therefore, the Hon'ble High Court decisions relied upon by the appellant cannot be applied in this case. Therefore, the addition made on account of cash deposited in the bank account amounting to Rs.8,50,000/- by the Assessing Officer is confirmed.

5.5 The second amount added to the total income is the difference between opening cash and closing cash appearing in the Balance Sheet. During the assessment proceedings, the Assessing Officer found that the cash in hand of the appellant as on 31.03.2015 was at Rs. 12,45,770/- as against the opening cash in hand of Rs.23,150/-. During the assessment proceedings the Assessing Officer requested the appellant to provide the source of increase in cash in hand and as the appellant had not given any satisfactory explanation, the difference of cash in hand of Rs. 10,48,737/- after adjusting the cash income was added to the total income. During the appellate proceedings the appellant stated that the Assessing Officer has ignored the receipts from advances given to some persons during the

year under consideration and therefore no addition can be made. However no details of these advances were furnished along with the submission made during the appellate proceedings. During the appellate proceedings, the appellant was requested to provide the details of cash advances received back and deposited in the bank account. In spite of providing sufficient opportunity, the appellant has not furnished the details of the alleged amount of cash deposits received back by the appellant in cash. The appellant is a commission agent and the net commission received by the appellant is only Rs.2,41,775/- and this receipt has been considered by the Assessing Officer as cash receipt and effect is given for working out the cash in hand as on 31.03.2016. The appellant has stated that she had sufficient capital to prove that the cash in hand as on 31.03.2016 is genuine. This explanation is not acceptable for the reason that the appellant has not disputed the opening cash in hand and also the appellant has not submitted the explanation as to how the cash in hand at Rs.12,45,770/- has been arrived at the end of financial year. In this case the assessment was selected for scrutiny on the basis of the huge amount of cash deposited during the demonetization period and therefore showing the large cash in hand in earlier assessment year was shown with an intention to give the source of cash deposits made during demonetization period. Since the appellant has failed to reconcile the cash in hand along with supporting evidence, the difference of cash in hand added to the total income amounting to Rs. 10,48,727/- is confirmed.

5.6 The third addition is on account of sundry debtors of Rs. 3,75,400/-. It is seen from the assessment order that the Assessing Officer made the addition on the ground that in earlier assessment year the appellant had not shown any sundry debtors in the Balance Sheet. Merely on the ground that the appellant had not shown the sundry debtors in the earlier assessment year, the addition cannot be made in the subsequent assessment year, In this case the appellant has filed Profit and Loss Account and the gross receipts as per the Profit and Loss Account is Rs.4,45,625/- Since the gross receipts exceeds sundry debtors shown in the Balance Sheet, the Assessing Officer cannot add the sundry debtors without bringing into record any evidence to prove that the sundry debtors shown in the Balance Sheet

is non- genuine. Accordingly, the addition made on account of sundry debtors amounting to Rs.3,75,400/- is deleted.

6. In the result, the appeal is partly allowed.”

2.2 During the course of hearing, the ld AR of the assessee has filed the following written submission that the additions confirmed by the ld. CIT(A) are not justified which deserves to be deleted.

**Grounds of Appeal No.1 & 2:**

In ground of appeal No.1, assessee has challenged the action of ld.AO in making additions of Rs.8,50,000/- and Rs.10,48,737/- on account of cash deposited in bank and excess cash in hand respectively, none of which was covered by the reason for selection of Limited scrutiny. Whereas in ground of appeal No.2, assessee has challenged the action of ld.AO in making addition of Rs.8,50,000/- being cash deposits made during the year under consideration prior to even announcement of Demonetization (which again is not in the scope of reason for limited scrutiny). Since both the grounds of appeal are interconnected, the same are canvassed together for the sake of convenience.

In this regard, as stated above, reason for selection of scrutiny as stated above, is reproduced again for the sake of ready reference (APB 4-5):

**“Cash deposit for demonetization period (9<sup>th</sup> November to December) is reported as per SFT reporting, no return was filed for preceding assessment year and for current year, return filed after 7.11.2016.”**

From perusal of above, it is evident that, basically case was selected for scrutiny assessment to examine source of cash deposit made during demonetization period as Return of income of A.Y. 2016-17 was filed after 7.11.2016. During the course of assessment proceedings, ld.AO conveyed that information was received that assessee has deposited cash in following bank accounts:

Sl. No.	Name of Bank	Bank Account No.	Sum deposited
1.	Punjab National Bank	2967000100284199	16,000/-
2.	Punjab National Bank	7571000100018763	7,27,000/-
3.	Punjab National Bank	7571002100002205	4,55,500/-

In response to above, it was explained by assessee the only cash worth Rs.4,55,500/- was deposited in her bank account during demonetization period. Ld.AO also made direct enquiries from bank u/s 133(6) and concluded that (page 3 para 2 of Assessment order) : **“I have gone through the submission furnished by the A/R on e proceedings and on verification of the bank statements it reveals that during the demonetization period the cash amounting to Rs.7,27,000/-deposited in PNB saving bank account bearing no.75710001000 does not belong to the assessee.”**

Thus, ld.AO admitted that cash worth Rs.4,55,500/- and Rs.16,000/- only was deposited by assessee during demonetization period. Also, ld.AO has discussed the details sought and furnished by assessee, wherein no discrepancy whatsoever has been pointed out.

Thereafter, the learned AO at para 3 of page 3 of the assessment order has observed that: **“ Further, on 18.12.2018 some additional queries were raised and the assessee was required to submit her explanation on the issue till 20.12.2018 in respect of cash deposited of Rs. 8.50 lacs, commission income, cash in hand and sundry debtors. But on the fixed date of hearing, no explanation has been submitted by the assessee which itself proves that she had nothing to submit in the matter and accepted the discrepancies which were noticed and communicated to the assessee on 18.12.2018”.**

In this regard, it is submitted that, no notice dated 18.12.2018 as stated above, was communicated to the assessee, which is evident from the screenshot of Income Tax portal of assessee, where in E-proceeding Window (APB 39), no notice dated 18.12.2018 is seen and after notice dated 4.12.2018, assessment order is appearing. However, ld.AO has completed assessment on the basis of such additional queries stated to have been raised vide aforesaid notice dated 18.12.2018, which was not communicated and thus without providing assessee with opportunity of being heard. Therefore,

addition made on account of cash deposit of Rs.8,50,000/- and Excess Cash of Rs.10,48,737/- vide assessment order passed without communicating show cause notice, i.e. without giving opportunity is not in accordance with law.

It is further submitted that cash worth Rs.8,50,000/- was deposited by assessee during the year under consideration in his bank account no. 2967000100284199 with PNB on following dates:

<b>Date</b>	<b>Amount</b>
05/02/2016	4,00,000/-
02/10/2015	1,10,000/-
06/10/2015	1,60,000/-
02/09/2015	1,80,000/-
	<b>8,50,000/-</b>

From perusal of above, it is evident that cash deposits of Rs.8,50,000/- as have been added by ld.AO, were made by assessee even prior to demonetization and cannot be treated to have been covered by the scope of Limited Scrutiny, which was initiated solely for the reason that assessee deposited cash during demonetization period and filed Return of Income for the year under consideration after 9/11/2016.

Your honours would appreciate that what the ld.AO has added is cash deposits made from September 2015 to February 2016, which cannot, by any stretch of imagination be treated as with intention to explain source of deposits made in demonetization. For this reason also, addition of Rs.8,50,000/- cannot be covered by scope of "Limited Scrutiny" and ld.AO has exceeded his jurisdiction in making such addition without converting Limited Scrutiny to Complete Scrutiny, which can be done only after seeking approval from designated authority.

Apart from this, ld.AO by observing that assessee had opening cash balance of Rs.23,150/- as on 31.03.2015 and after addition of surplus of Rs.1,73,883/-, it comes to Rs.1,97,033/- as against which assessee has shown closing cash in hand of Rs.12,45,770/-, alleged that assessee had excess undisclosed cash of Rs.10,48,737/- and made addition.

In this regard, Id.CIT(A) has confirmed the addition by observing that Id.AO has sought information related to the asset side of the Balance Sheet which includes cash in hand and sundry debtors in order to verify whether the appellant filed Return of Income belatedly to build an explanation for cash deposits made in bank during demonetization.

Your honours would appreciate that it is an admitted fact that assessee deposited cash worth Rs.4,55,500/- only during demonetization period and therefore, scope of enquiry to be made by Id.AO for A.Y. 2016-17 was restricted to verify cash to this extent only and enquiries made beyond that are definitely outside the scope of Limited Scrutiny. Whereas in the instant case, Id.AO has been silent about cash deposit of Rs.4,55,500/- and rather has conducted other enquiries, which are in the nature of complete Scrutiny, i.e. cash of Rs.8,50,000/- deposited even prior to demonetization (which cannot in any way be treated as connected with deposits made during demonetization) and closing cash in hand worth Rs.10,48,737/-

At this juncture, kind attention of your goodself is invited to the CBDT Instruction No.05/2016 dated 14.07.2016 (**APB 40-42**) which was issued in partial modification to Instruction No.20/2015 dated 29.12.2015 defines the “Direction regarding scope of enquiry in cases under “Limited Scrutiny” selected through CASS 2015 & 2016”. Para 4 of such instruction clarifies that “.....in cases under Limited Scrutiny, the scrutiny assessment proceedings would initially be confined to issues under Limited Scrutiny and questionnaires, enquiry, investigation etc. would be restricted to such issues. Only upon conversion of case to Complete Scrutiny after following the procedure outlined above, the AO may examine the additional issues besides the issue(s) involved in Limited Scrutiny. The AO shall also expeditiously intimate the taxpayer concerned regarding conducting Complete Scrutiny in such cases.”

Further, para 2 of such Instruction lays down procedure for conversion of Limited Scrutiny cases in Complete Scrutiny, which reads as under:

2. *In order to ensure that maximum objectivity is maintained in converting a case falling under “Limited Scrutiny” into a “Complete Scrutiny” case, the matter has been further examined and in partial modification to Para 3(d) of the earlier order dated 29.12.2015, Board*

*hereby lays down that while proposing to take up “Complete Scrutiny” in a case which was originally earmarked for “Limited Scrutiny”, the Assessing Officer (AO) shall be required to form a reasonable view that there is possibility of under assessment of income if the case is not examined under “Complete Scrutiny”. In this regard, the monetary limits and requirement of administrative approval from Pr. CIT/CIT/Pr. DIT/DIT, as prescribed in Para 3(d) of earlier Instruction dated 29.12.2015, shall continue to remain applicable.”*

From perusal of above, it is evident that a case selected for Limited Scrutiny can be converted in Complete Scrutiny only after following the procedure laid down and not otherwise that too with the prior approval of the Pr. CIT/CIT as the case maybe, whereas in the instant case :-

- No reasonable view was formed by ld.AO regarding possibility of under assessment of income if case was not assessed under Complete Scrutiny.
- No approval was sought by ld.AO from Pr. CIT/CIT/Pr. DIT/DIT, as the case may, be before conducting enquiries on the issues other than those specified under CASS.
- The inquiries made by ld. AO with reference to source of cash deposited prior to demonetization and with respect to difference in closing cash in hand and opening cash in hand (plus income for the year under consideration) is also without jurisdiction in view of the fact that cash worth Rs,4,55,500/- only was deposited during demonetization and ld.AO has made addition much more than that, which is contrary to specific mandate given by CBDT in case of limited scrutiny.

It is therefore submitted that ld.AO has exceeded his jurisdiction in converting Limited Scrutiny to Complete Scrutiny without following the procedure laid down by the hon'ble CBDT.

In view of above, addition of Rs.8,50,000/- being made in respect of cash deposits made even prior to announcement of demonetization, cannot be treated as planned affair and not at all connected with cash deposited by assessee during demonetization in any manner, and thus outside the scope of Limited Scrutiny, deserves to be deleted outrightly.

Similarly, addition of Rs.10,48,737/- made on account of difference in cash in hand is also not covered under “Limited Scrutiny” as stated above and deserves to be deleted.

**Ground of Appeal No.3:**

In this ground of appeal, assessee has challenged the action of ld. CIT(A) in confirming the addition of Rs.10,48,737/- made by ld.AO by alleging the difference between cash in hand as on 31.03.2016 and 31.03.2015 as undisclosed cash.

In this regard, it is submitted that during the course of assessment proceedings as well as in appellate proceedings before ld.CIT(A), assessee furnished copies of Commission ledger, Sales and Purchase ledger, Cash book and also explained how opening balance of Capital was arrived at. Since, closing cash in hand as shown in balance sheet as on 31.03.2016 was computed according to cash book so furnished, wherein no discrepancy whatsoever was pointed out by lower authorities, the same deserves to be accepted as such.

Also, as submitted above that, since show cause notice raising queries in this regard was not communicated to the assessee, no further clarification could be given by assessee. During the course of appellate proceedings before ld.CIT(A), it was submitted that assessee had also received advances from certain parties. Also, ld. CIT(A) himself has observed that from perusal of balance sheet it is seen that debtors have reduced, which also implies that a portion of increase in cash in hand is also attributable to recovery made from debtors.

It is thus submitted that assessee has duly explained the source of cash in hand available as on 31.03.2016 and addition of Rs.10,48,737/- made by ld.AO deserves to be deleted.

Without prejudice to above and in the alternative, it is submitted that, as stated above that case was selected for Limited Scrutiny to examine source of cash deposits made in demonetization, which was merely Rs.4,55,500/-. In the scenario if observation of ld.CIT(A) that ld.AO has acted within the scope of Limited Scrutiny to verify if assessee has tried to build explanation for making such deposits, then too addition made beyond

Rs.4,55,500/- definitely falls beyond the scope of Limited Scrutiny and deserves to be deleted.”

2.3 On the other hand, the ld. DR supported the order of the ld. CIT(A).

2.4 The Bench has heard both the parties and perused the materials available on record. Brief facts of the case are that assessee is an individual and had filed Return of Income for the year under consideration on 30.03.2018 declaring total income at Rs.2,41,775/-. Subsequently, case of assessee was selected for Limited scrutiny under CASS on following reason: “Cash deposit for demonetization period (9<sup>th</sup> November to December) is reported as per SFT reporting, no return was filed for preceding assessment year and for current year, return filed after 7.11.2016.” Assessee furnished various details and information as sought by AO during the course of assessment proceedings. After perusing such details, AO completed assessment by making three additions, i.e. on account of (i) Cash deposit of Rs,8,50,000/-, (ii) Rs.10,48,737/- being excess of closing cash in hand over opening balance of cash in hand (plus net income for the year) by alleging the same as undisclosed income and (iii) Rs.3,75,400/- being debtors balance on the ground that there were not debtors in preceding year. Aggrieved of the additions so made, assessee preferred appeal before ld.CIT(A), who partly allowed relief and therefore present appeal is preferred against the additions sustained by ld.CIT(A). The Bench has taken into consideration the submissions of the

assessee from which it appears that the ld. AR of the assessee neither substantiated nor produced any documentary evidence to controvert the findings of the ld CIT(A). In this situation, the Bench has no other alternative except to confirm the action of the ld. CIT(A). Thus the appeal of the assessee is dismissed.

3.0 In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 31 / 01/2024.

Sd/-  
(संदीप गोसाईं)  
(Sandeep Gosain)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 31 / 01/2024

\*Mishra

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Smt. Gita, Bharatpur
2. प्रत्यर्था / The Respondent- The ITO, Ward 2, Bharatpur
3. आयकर आयुक्त / The ld CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 619/JP/2023)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar