

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.2331/Del/2023
(Assessment Year: 2017-18)**

**ITA No.2332/Del/2023
(Assessment Year: 2018-19)**

Manoj Kumar Jain,
D-1/113, SF, Sector 16,
Rohini,
New Delhi – 110 089.

vs.

ACIT, Central Circle 14,
New Delhi.

(PAN : AAAPJ0445J)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Rajesh Malhotra, CA
Ms. Shivangi Kumar, Advocate
REVENUE BY : Shri Subhra Jyoti Chakraborty, CIT DR

Date of Hearing : 21.02.2024
Date of Order : 28.02.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

These are appeals by the assessee against the orders of Id. CIT (Appeals)-28, New Delhi both dated 20.06.2023 for the AYs 2017-18 & 2018-19.

2. The assessee has taken the following common grounds of appeal except the difference in amount :-

“1. On the facts and in the circumstances of the case and in law, the authorities have erred in confirming addition of Rs.1,08,500/- & Rs.2,61,000/- for the AYs 2017-18 & 2018-19 respectively on account of unexplained deposits into back accounts under section 69 r.w.s. 115BBE of the Act. The action of the authorities below is wrong, illegal, misconceived, unjustified and bad at law therefore it should be quashed.

2. On the facts and in the circumstances of the case and in law, the authorities have erred in charging interest u/s 234A & interest u/s 234B. The action of the authorities are wrong, illegal, misconceived, unjustified and bad at law therefore it should be quashed.”

3. Brief facts of the case are that assessment order was framed in this case under section 153A r.w.s. 143 (3) of the Income-tax Act, 1961 (for short ‘the Act’). AO made various additions.

4. Upon assessee’s appeal, Id. CIT (A) granted substantial relief but he sustained the addition on account of unexplained deposits into bank amounting to Rs.1,08,500/- and Rs.2,61,000/- for AYs 2017-18 & 2018-19.

5. Assessee’s plea in this regard was that assessee has filed affidavit from his father and brother contributing this amount to the assessee. But this plea was not accepted on the ground that they have low income or that source of income is not given in detail.

6. Upon careful consideration and perusing the records, we find that the amount involved is very small but there is no presumption that the people having low income cannot have small savings. In this view of the matter, we set aside the orders of the authorities below and decide the issue in favour of the assessee.

7. In the result, both the appeals filed by the assessee are allowed.

Order pronounced in the open court on this 28th day of February, 2024.

**Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 28th day of February, 2024
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-28, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**