

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "SMC" BENCH : PUNE [VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.1090/PUN./2023 [E-APPEAL]
Assessment Year 2015-2016

Shri Sachin Rangnath Khatal, Ahilyadevi Nagar, AP Takali Manur, Taluka Pathardi, Ahmednagar. PIN 414 102. PAN BEJPK8767C Maharashtra.	vs.	The Income Tax Officer, Ward – 2, Income Tax Office, Behind Natraj Hotel, Ahmednagar – 414 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Prateek Jha & Prayag Jha
For Revenue :	Shri B.S. Rajpurohit

Date of Hearing :	28.02.2024
Date of Pronouncement :	28.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M. :

This assessee's appeal for assessment year 2015-16, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1056319394(1), dated 20.09.2023, involving proceedings u/s. 147 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case file perused.

2. Coming to the assessee's sole substantive grievance raised in the instant appeal challenging sec.56(2)(vii) addition of Rs.24,00,300/- made during the course of assessment as upheld by NFAC's order, Mr. Jha vehemently argued that the same indeed deserves to be exempted as per 4th Proviso Clause-(b) there under since it had been received "on the occasion of the marriage of the

individual”. This tribunal finds no merit in the assessee’s foregoing sole argument once it has come on record that he had deposited the impugned cash sums in June 2014 whereas his marriage got solemnized on 17.12.2014. It is reiterated that the clinching statutory expression herein is that the foregoing exemption provision only talks about “occasion of the marriage of the individual” rather than anything before or after that. I accordingly accept the Revenue’s vehement contentions supporting the impugned addition. Both the learned lower authorities orders in making the impugned additions are confirmed. Ordered accordingly.

3. This assessee’s appeal is dismissed in above terms.

Order pronounced in the open Court on 28.02.2024.

[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 28th February, 2024

VBP/-

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1.	The appellant
2.	The respondent
3.	The NFAC, Delhi.
4.	The Pr. CIT, Pune concerned
5.	D.R. ITAT, “SMC” Bench, Pune.
6.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.