

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Anubhav Sharma, Judicial Member**

ITA No. 997/Del/2023 : Asstt. Year : 2012-13

ACIT, Central Circle-05, New Delhi-110055	Vs	Saroj Bhatia, WZ-77, Srinagar, Shakur Basti, New Delhi-110034
(APPELLANT)		(RESPONDENT)
PAN No. AJFPB6280P		

**Assessee by : Sh. Amol Sinha, Adv.
Revenue by : Sh. Javed Akhtar, CIT-DR**

Date of Hearing: 07.02.2024	Date of Pronouncement: 08.03.2024
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ORDER

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

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-24, New Delhi dated 11.01.2023.

2. Following grounds have been raised by the Revenue:

"(i) The Id. CIT(A) erred in deleted the addition of Rs.2,28,50,411/- in the hand of Smt. Saroj Bhatia since the bank account of M/s Chaudhary & Co. is registered in the name of Smt. Saroj Bhatia.

(ii) The Id. CIT(A) erred in deleting the addition of Rs.2,28,50,411/- on the basis that the addition is made on protective basis and that the addition on substantive basis has been confirmed in the hands of her husband i.e. Shri Ram Prakash Bhatia. However, Shri Ram Prakash Bhatia has filed appeal before the Id. CIT(A) on 10.03.2023 against the addition confirmed by the Id. CIT(A)."

3. The assessee had instituted appeal against the assessment order passed u/s 147/143(3) of the IT Act, 1961 by the Assessing Officer vide order dated 31.12.2019 at an assessed income of Rs. 2,28,51,411/-. **The addition of Rs. 2,28,50,411/- was made to the returned income on protective basis.** Sh. Ram Prakash Bhatia husband of Smt. Saroj Bhatia accepted in his statement recorded u/s 131(1A) of the IT Act, 1961 during survey on 08.08.2014 that the M/s Chaudhary & Co. is being operated by him. And further that the bank account of M/s Chaudahary & Co. registered in the name of Smt. Saroj Bhatia was operated by her husband Sh. Ram Prakash Bhatia. Thus, the addition made on the protective basis on the basis of cash credits and cash deposits in the said bank account are already made on substantive basis in the hands of Sh. Ram Prakash Bhatia and has been confirmed at the first appellate stage by the CIT(A)-24 New Delhi vide order Delhi-24/10343/2019-20 dated 11.01.2023 and in the order of ITAT in ITA No. 651/Del/2023 dated 04.01.2024.

4. Since, the addition has already been dealt on substantive basis in the hands of Sh. Ram Prakash Bhatia, husband of the assessee. Hence, the appeal of the Revenue is liable to be dismissed.

5. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 08/03/2024.

Sd/-

(Anubhav Sharma)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 08/03/2024

Subodh Kumar, Sr. PS