

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.1286/DEL/2022
(Assessment Year: 2017-18)**

Meenu Goel,
11-A, Anand Lok,
New Delhi – 110 049.

vs.

ACIT,
New Delhi.

(PAN : AANPG9284H)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Dr. Manas Shankar Ray, Advocate
Shri Anual Gondala, Advocate

REVENUE BY : Shri Subhra Jyoti Chakraborty, CIT DR

Date of Hearing : 02.04.2024

Date of Order : 04.04.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee is directed against the order of the Id.

CIT(A)-30, New Delhi dated 13.05.2022 for the assessment years 2017-18.

2. Grounds of appeal taken by the assessee read as under :-

“1. The learned CIT (A) has erred in dismissing the appeal and confirming the addition of Rs.45,02,050/- u/s 69 of the IT Act which is unjustified, arbitrary and against the facts and circumstances of the case as well as against the provisions of law.

2. The learned CIT (A) has erred in dismissing and confirming the search and assessment which is also unjustified,

against the provisions of law besides being the concept of natural justice and equality.”

3. Brief facts of the case are that in this case, addition was made by the Assessing Officer under section 69A of the Income-tax Act, 1961 (for short ‘the Act’) on account of silver jewellery in the form of silver coins and bricks found in Locker No.L-375 held with M/s. Alaknanda Lockers, Saket, New Delhi in the name of the assessee. The assessee claimed that they were inherited and gifted. However, AO noted that no evidence was produced in support of the claim. So basing upon the observation that evidence in support of the jewellery found was not produced, AO held that the said jewellery is treated as unexplained and made the addition of Rs.45,02,050/- under section 69A of the Act.

4. Before the Id. CIT (A), assessee submitted the affidavits from the persons from whom he claimed that the gifts were received. However, Id. CIT (A) observed that these were not produced before the AO. He further observed that the affidavits cannot be admitted under Rule 46A of the Income Tax Rules in the appellate proceedings and accordingly confirmed the action of the AO.

5. Against this order, assessee is in appeal before us. We have heard both the parties and perused the records.

6. Ld. Counsel for the assessee submitted that assessee was never asked to provide the source of the jewellery and he submitted that necessary

evidences were produced before the ld. CIT (A) but he did not admit the same.

7. Per contra, ld. DR for the Revenue relied upon the orders of the authorities below.

8. We find that it is the plea of the assessee that assessee was never confronted of the issue of source of silver bricks and coins found. Ld. CIT(A) has also dismissed certain evidences produced. In our considered opinion, interest of justice would be served if the issue is remitted to the file of AO. Assessee is directed to provide the necessary details of source of jewellery found before the AO. Thereafter, the AO shall decide the case as per law, after providing the assessee an opportunity of being heard.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 4th day of April, 2024.

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 4th day of April, 2024
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-30, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**