

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH :NAGPUR [VIRTUAL HEARING]
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.358/NAG./2023
Assessment Year 2017-2018

Bidhya Mathura Gosai, In Front of Indian Bank, Inder Colliery No. 6, Kamptee Colliery No. 03, Tal.-Parseoni – 441404, Maharashtra PAN : AGBPG1164C (Appellant)	vs.	The Income Tax Officer, Ward-3(3), Nagpur (Respondent)
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For Assessee :	Shri Mahavir Atal
For Revenue :	Shri Abhay Y. Marathe

Date of Hearing :	21.03.2024
Date of Pronouncement :	25.04.2024

ORDER

This assessee’s appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi’s Din and Order No. ITBA/NFAC/S/250/2023-24/1052418322(1), dated 28.04.2023, involving proceedings u/s. 144 of the Income Tax Act, 1961 (in short “the Act”).

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee’s instant appeal suffers from 134 days delay in filing stated to be attributable to various reasons beyond control. The Revenue is fair enough in not disputing the assessee’s solemn averments in condonation petition. Faced with this situation, I hereby file the Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled

the law long back that all such technical aspects must make a way for the cause of substantial justice. Thus, the delay of 134 days stand condoned in very terms.

3. Next comes the assessee's sole substantive grievance on merits challenging correctness of both the learned lower authorities action treating her cash deposit of Rs.24,00,000/- made in the saving bank account with the State Bank of India, as unexplained and liable to be taxed therefore.

4. Learned DR vehemently argued that the assessee's stand of all along has been to have derived the cash deposits from sale of agricultural land located in the Revenue state of Deori, District-Kushinagar, Uttar Pradesh followed by purchase of land in Taluka-Parsoni, District-Nagpur. Mr. Marathe sought to buttress the point that the learned lower authorities have nowhere disputed the foregoing sale-purchase transaction of the agricultural land.

5. The fact however remains that the assessee has not sufficiently discharged her onus by filing all the relevant details in support thereof. Learned lower authorities have also not rejected the assessee's foregoing explanation in principle as per the assessment and lower appellate findings on record. Faced with this situation, it is deemed to appropriate in larger interest of justice that a lumpsum addition of Rs.10,00,000/- only deserves to be

affirmed subject to a rider that the same shall not be treated as a precedent. The assessee pertains to relief of Rs.14,00,000/- in other words. Necessary computation shall follow as per law.

6. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open Court on 25.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated : 25th April, 2024

Ravi/-
Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Nagpur concerned
4.	D.R. ITAT, "SMC" Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.