

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 150/DEL/2024
Assessment Year: 2017-18

Sudha Kapoor, 108, Sector 21C, Faridabad.	<u>Vs</u>	Income-tax Officer, Ward-2(4), Panipat.
PAN- ADSPK 5460 H		
APPELLANT		RESPONDENT
Assessee represented by	Sh. Alok Kumar Gupta, CA	
Department represented by	Shri Om Parkash, Sr. DR	
Date of hearing	28.05.2024	
Date of pronouncement	28.05.2024	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned CIT (Appeals), National Faceless Appeal Centre (NFAC), dated 21.12.2023, pertaining to the assessment year 2017-18. The assessee has raised following grounds of appeal:

- “1. The appellant did not get an opportunity to present her case before the Id CIT(A).*
- 2. On the facts, circumstances and the applicable law the Id CIT(A) should have held the addition of Rs 198000 for cash deposited by her in her Post Office Account unnecessary and unwarranted.*

3. *On the facts, circumstances and the applicable law the Id CIT(A) should have held the addition of Rs 891500 for cash deposited by her in her Syndicate Bank Account unnecessary and unwarranted.*

4. *The appellant craves leave to add, amend, delete and modify any grounds of appeal before/during the hearing of the appeal and all the above grounds are without prejudice to each other.”*

2. Apropos to the grounds of appeal, learned counsel for the assessee vehemently argued that the authorities below were not justified in making the impugned additions. He submitted that the AO has made addition in respect of cash deposit in two different accounts, amounting to Rs. 1,98,000/- and Rs. 8,91,500/-. He contended that the sum of Rs. 1,98,000/- was deposited in post office saving account of the assessee. However, the sum of Rs. 8,91,500/- was deposited in current account no. 829910100003823 with Syndicate Bank. He contended that this account was not savings bank account but maintained for business. He further submitted that the business in the name of M/s Kapoor Paints And Hardware Store was transferred to her son Shri Sachin Kapoor, way back in the year 2014 i.e. prior to demonetization period. Learned counsel took me through various pages of paper book containing bank statement of M/s Kapoor Paints And Hardware Store.

3. On the other hand learned DR submitted that such contention was not made before the AO and there was no compliance by the assessee before the AO. Therefore, the AO was justified in treating the amount as unexplained.

4. I have heard rival submissions and perused the material available on record. The contention of the assessee that the account held with Syndicate Bank was not maintained and operated by the assessee during the relevant period, account being business account and duly accounted for in the books of account of the son of the

assessee in the relevant period. Looking to the totality of the facts and material placed before me, I am of the considered view that the facts stated by the assessee in written submissions about the bank account wherein the impugned cash deposit was made requires verification at the end of the AO. I, therefore, set aside the impugned order and restore the matter to the file of AO for making assessment afresh after verifying the correctness of the claim of the assessee that the impugned cash deposits were made in the bank account M/s Kapoor Paints And Hardware Store, which is a proprietary concern and is now owned by son of the assessee. Grounds are allowed for statistical purposes.

5. Appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 28.05.2024.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**