

**आयकर अपीलीय अधिकरण, हैदराबाद पीठ**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad ' SMC ' Bench, Hyderabad**

**Before Shri Laliet Kumar, Judicial Member**

आ.अपी.सं / **ITA No.473/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2017-18)

Smt. Gouri Jarathi Warangal PAN:BCYPJ5294C (Appellant)	Vs.	Income Tax Officer Ward 3 Warangal (Respondent)
निर्धारित द्वारा / Assessee by:	Shri A.V. Raghuram, Advocate	
राजस्व द्वारा / Revenue by::	Shri Shakeer Ahmed, DR	
सुनवाई की तारीख / Date of hearing:	30/05/2024	
घोषणा की तारीख / Pronouncement:	30/05/2024	

**आदेश/ORDER**

This appeal filed by the assessee is directed against the order dated 20.03.2024 of the learned CIT (A)-NFAC Delhi, relating to A.Y.2017-18.

2. The sole ground raised by the assessee is on the appellate order passed by the learned CIT (A) NFAC, in sustaining the addition of Rs.38,00,500/- as unexplained money u/s 69A of the Act without giving an opportunity of being heard.

3. Facts of the case, in brief, are that the assessee filed her return of income for the A.Y 2017-18 on 25.01.2018 admitting income of Rs.4,17,860/-. The case was selected under CASS for complete scrutiny. Statutory notices u/s 143(2) and 142(1) were issued and served on the assessee in response to which the

assessee filed requisite details as called for by the Assessing Officer.

4. During the course of assesment proceedings, information u/s 133(6) of the Act was called from third parties and found that the assessee has deposited total Rs.38,00,500/- in A.P Grameena Bank and Andhra Bank. The assessee filed form No.26AS without giving any further details regarding the source of the money deposited. Since the cash deposited in bank accounts are undisclosed income on which no explanation was furnished, the Assessing Officer treated the deposits of Rs.38,00,500/- as income assessed u/s 69A of the Act and to be taxed u/s 115BBE of the Act at the rate of 60%. Thus, the Assessing Officer assessed the total income of the assessee at Rs.42,98,690/- and penalty notice u/s 271AAC of the Act was initiated separately.

5. Feeling aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the learned CIT (A) NFAC, who also in absence of documentary evidence dismissed the appeal filed by the assessee.

6. Aggrieved with such order of the learned CIT (A) NFAC, the assessee is in appeal before the Tribunal.

7. The learned Counsel for the assessee submitted that although full details were given before the Assessing Officer as well as the learned CIT (A) NFAC however, these were not as per the details they wanted. He submitted that given an opportunity the assessee is in a position to substantiate with evidence to the satisfaction of the learned CIT (A) NFAC regarding the source of

the money deposited in the above banks. He submitted that due to non-submission of the supporting evidences, the learned CIT (A) NFAC dismissed the appeal filed by the assessee. The learned Counsel for the assessee accordingly submitted that in the interest of justice, the assessee should be given an opportunity to substantiate its case.

8. The learned DR, on the other hand, heavily relied on the order of the Assessing Officer and the learned CIT (A) NFAC. She submitted that despite given number of opportunities, the assessee did not produce any supporting evidence to substantiate the source of such cash deposit. Since the order of the learned CIT (A) NFAC is a reasoned one, therefore, the same should be upheld and the grounds raised by the assessee should be dismissed.

9. I have heard the rival arguments made by both the sides, perused the orders of the AO and the learned CIT (A) and the paper book filed on behalf of the assessee. I find the AO in the instant case made addition of Rs. 38,00,500/- being the unexplained cash deposited in into the above bank accounts on the ground that the assessee could not explain the source of such cash deposits out of the total deposits. I find the learned CIT (A) NFAC upheld the action of the Assessing Officer, in absence of documentary evidence. It is the argument of the learned Counsel for the assessee that given an opportunity, the assessee is in a position to substantiate with evidence to the satisfaction of the lower authorities by giving full details of the deposits into the bank accounts. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue

to the file of the learned CIT (A) NFAC with a direction to give one final opportunity to the assessee to substantiate her case by filing the requisite details to his satisfaction. The assessee is also hereby directed to submit the requisite details on the date of hearing without seeking any adjournment under any pretext failing which the learned CIT (A) NFAC is at liberty to pass appropriate order as per law. Since the assessee did not submit the necessary documentary evidence despite several notices issued by the Department, the assessee is also hereby directed to deposit Rs.10,000/- with the State Legal Aid Department of the Hon'ble Telangana High Court and submit the slip to the Registry within 2 months from the date of this order. The Learned CIT (A) NFAC shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. I hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purposes.

10. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court at the time of hearing itself i.e. on 30<sup>th</sup> May, 2024.

Sd/-

**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Hyderabad, dated 30<sup>th</sup> May, 2024

***Vinodan/sps***

Copy to:

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2	Income Tax Officer Ward 3 Income Tax Officer Office D.No.1-8-610, 3 <sup>rd</sup> Floor, Mayuri Complex, Opp: TSNPDCL Bhawan, Nakkalagutta, Hanamkonda, Warangal 506008.
3	Pr. CIT - Hyderabad
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*