

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "F", MUMBAI  
BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER AND  
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

ITA NO.3630/MUM/2023  
Assessment Year :2011-12

Usha Subhash Diwan,  
D-303, Nirman Park,  
Pump House, R.J.Road,  
Mumbai – 400 093  
PAN: AFUPD-8410-N

---- Appellant

Vs.

I.T.O -25(1)(5),Mumbai  
C-10/406, G Block,  
BKC, Bandra(E)  
Mumbai – 400 051

--- Respondent

Assessee by : Shri Sanjay Parikh  
Revenue by : Shri Surendra Meena  
Date of Hearing : 12/06/2024  
Date of Pronouncement : 18/06/2024

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER :**

The assessee has filed this appeal challenging the order dated 04-08-2023 passed by Ld CIT(A), NFAC, Delhi and it relates to the assessment year 2011-12. The assessee is aggrieved by the decision of Ld CIT(A) in confirming the addition of Rs.11,78,420/- relating to bank deposits and Rs.63,21,580/- relating to investments.

2. The Ld A.R submitted that the assessing officer reopened the assessment of the year under consideration, i.e. of AY 2011-12 on receipt of information that the assessee has made cash deposits exceeding Rs.10.00 lakhs in her bank account; invested in purchase of immovable property and made fixed deposits and also sold an immovable property. The assessee had not filed return of income u/s 139(1) of the Act. However, in response to the notice issued u/s 148 of the Act, the assessee filed her return of income on 12.7.2018 declaring a total income of Rs.60,109/-. Since the assessee did

not co-operate with the AO, the assessing officer completed the assessment to the best of his judgment u/s 144 of the Act by making addition of Rs.11,78,420/- towards unexplained cash deposits and Rs.63,21,580/- towards unexplained investments.

3. Before Ld CIT(A), the assessee offered explanations with regard to both the above said items. However, since the assessee did not furnish any documentary evidence in support of the explanations, the Ld CIT(A) confirmed the additions and accordingly, dismissed the appeal of the assessee. Aggrieved, the assessee has filed this appeal.

4. The Ld A.R submitted that the assessee had given the relevant details to his earlier chartered accountant, but they were not properly explained/furnished before the tax authorities. He submitted that the assessee has filed additional evidences in support of the above said additions. He prayed that these additional evidences may kindly be admitted and both the additions may be restored to the file of the AO for examining them afresh.

5. We heard Ld D.R and perused the record. We notice that these additional evidences were not filed before the tax authorities by her earlier counsel. According to Ld A.R, the sources of deposits and investments could be properly explained by the assessee. The relevant evidences have been moved as additional evidences before the Tribunal with the prayer to admit the same. Since these evidences are essential to adjudicate the issues and since they were not properly handled by earlier counsel, we admit the additional evidences. Since they require examination at the end of the AO, we set aside the order passed by Ld CIT(A) and restore both the issues to the file of the AO for examining them afresh by duly considering additional evidences, information and explanations that may be furnished by the assessee.

6. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 18<sup>th</sup> June, 2024.

Sd/-

(SANDEEP SINGH KARHAIL)  
JUDICIAL MEMBER  
Mumbai, Date : 18<sup>th</sup> June, 2024

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Vm

Copy to :

- 1) The Applicant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, " F" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar  
I.T.A.T, Mumbai