

**IN THE INCOME-TAX APPELLATE TRIBUNAL “SMC” BENCH,
MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL
MEMBER**

&

SMT. RENU JAUHRI, ACCOUNTANT MEMBER

**ITA No. 4831/Mum/2023
(A.Y. 2017-18)**

Hajani Zulekhan Musa Momin 75/D8, Vishwashanti CHS. Gorai Borivali West, Maharashtra-400091	Vs.	National Faceless Appeal Centre, Delhi-110001
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: CLEPM4166Q		
Appellant	..	Respondent

Appellant by :	Shri Sameer Dalal
Respondent by :	Shri Nagnath Pasale

Date of Hearing	30.05.2024
Date of Pronouncement	26.06.2024

आदेश / ORDER

PER RENU JAUHRI [A.M.] :-

This appeal is filed by the assessee against the order of the Learned Commissioner of Income-tax (Appeals), Mumbai-44 /National faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] dated 13.11.2023 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as “Act”] for Assessment Year [A.Y.] 2017-18.

2. The assessee has raised following grounds of appeal:



- a. The learned CIT (A) has erred in dismissing the appeal and upholding the order passed by the Assessing Officer where income of appellant is assessed at Rs.33,38,550/- as against income Rs.38,550/-.
 - b. The learned CIT (A) has erred in dismissing the appeal and upholding the addition of Rs.33,00,000/- as cash credit Under section 68 of Income Tax Act.
 - c. The learned CIT (A) has not considered submissions made during assessment as well as appeal proceedings that source of cash deposited in bank by appellant was from sale of agriculture land during FY.2014-15.
3. Brief facts of the case are that the assessee is a 79 years old lady. Her family had inherited an agricultural land which was sold vide agreement dated 11.02.2015 for a consideration of Rs. 1,33,60,000/-, received in cash which was to be divided among ten members. The assessee and her husband received Rs. 16,70,000/- each in cash which is stated to have been kept with them as they did not operate any bank account. After a few months, assessee's husband late Mr. Hazi Musaabadul Hazimomin expired on 11.08.2015 as per the death certificate filed. After demonetization, assessee opened a bank account and deposited cash of Rs. 33,00,000/- belonging to her and her husband in the bank account between 18.11.2016 to 22.11.2016. The assessee and her husband filed



belated returns of income for AY 2015-16 on 29.03.2017 declaring capital loss on sale of land. The return for AY 2015-16 of the assessee was selected for scrutiny and returned income was accepted vide assessment order dated 30.11.2017.

4. We have heard the rival submissions and find that the assessee has submitted all the relevant documents such as copy of sale deed of the property, proof of sale receipt of sale consideration in cash, distribution chart showing share received in cash by the assessee and her husband, death certificate of her husband as well as assessment order for Ay 2016-16 in the case of assessee accepting nil returned income alongwith copy of relevant bank statement. Considering the facts of the case and the supporting documents submitted by the assessee, we hold that the AO and the Ld. CIT(A) were not justified in rejecting the explanation given by the assessee in respect of cash deposited in the bank account. Hence, the addition of Rs. 33,00,000/- made u/s 68 of the Act is hereby deleted.
5. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 26.06.2024.

Sd/-

NARENDER KUMAR CHOUDHRY
(JUDICIAL MEMBER)

Sd/-

RENU JAUHRI
(ACCOUNTANT MEMBER)

Place: Mumbai

Date 26.06.2024

ANIKET SINGH RAJPUT/STENO



ITA No.4831/Mum/2023
A.Y. 2017-18
Hujani Zulekhan Musa Momin

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//
आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण/ ITAT, Bench,
Mumbai.