

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA**

कुमारी मधुमिता राय, न्यायिक सदस्य के समक्ष

[Before Ms. Madhumita Roy, Judicial Member]

**I.T.A. No. 1186/Kol/2023**  
**Assessment Year: 2016-17**

Suman Chhajer  (PAN: ABYPC 8055 A)	Vs.	ITO, Ward-3(2), Suri
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

**I.T.A. No. 1276/Kol/2024**  
**Assessment Year: 2016-17**

Vandana Chhajer  (PAN: ACQPC 7653 R)	Vs.	ITO, Ward-3(2), Suri
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	16.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.10.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri L. N. Dash, JCIT, Sr. D.R

**ORDER / आदेश**

Both the appeals filed by the assesses are directed against the order dated 31.08.2023 and 08.04.2024 respectively passed by the Learned Commissioner of

Income Tax-NFAC, Delhi arising out of the order passed by ITO, Ward-3(2), Suri u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as the Act) for Assessment Year 2016-17. Since both the matters relate to an identical issue, addition under Section 69 of the Act on account of undisclosed investment in respect of procurement of immovable property, these are heard analogously and are being disposed off by a common order for the sake of convenience.

2. At the time of hearing of the instant appeal, none appeared on behalf of the assessee neither any adjournment has been sought for. Hence, the matters are to be decided ex-parte. However, the assesseees have filed written submissions.

3. So far as ITA No. 1186/Kol/2023 is concerned the appeal is barred by limitation by 7 days. An application for condonation of delay has also been filed and the reasons assigned thereto appears to be genuine and thus, the delay is condoned.

4. Both the assessee purchased an immovable property jointly at Rs. 1,00,22,283/- on 07.05.2015. After making payment of stamp duty and registration fees the total valuation of said immovable property came to Rs. 1,08,34,203/-. Each assessee has 50% share of the said property. The assesseees were issued notices asking for explanation of the source of investment made and in the absence of reply and/or explanation against such notice, addition was made on the difference of amount of investment in the immovable property less total past saving in the hands of the respective assessee.

5. Before the First Appellate Authority it was submitted by the assessee that these two assesseees along with their other two sisters, total four, entered into an agreement dated 15.03.2013 to purchase the said property and partial payment has been made by each assessee on 31.03.2015. However, the property was ultimately purchased by these two assesseees as at the time of deed of convenience the other two sister namely Manju Chhajjer and Sangeeta Chhajjer expressed their unwillingness to purchase the aforesaid property. The amount paid by the other two sisters namely Manju Chhajjer and Sangeeta Chhajjer has been shown as loan by these two assesseees before us. However, as they failed

to explain the source of funds in the hands of the said Manju Chhajer and Sangeeta Chhajer neither any confirmation nor bank statement of these two individuals since filed, the claim of source of loan from the other two sisters were treated as unexplained and added in the hands of the assesses before us.

6. At the time of hearing of the matter, when the proposal from the bench for sending the issue to the file of Ld. AO to consider the same afresh upon examining the aforesaid documents which the assessee failed to submit before the First Appellate Authority were expressed, the Ld. D.R has not raised any objection with all his fairness.

7. Thus, having regard to the facts and circumstances of the matter, we dispose off these two appeals by remitting the issue to the file of Ld. AO to consider and decide the same afresh upon considering the bank statements and confirmations of Manjula Chhajer and Sangeeta Chhajer to be filed by the assessee. The Ld. AO is further directed to grant an opportunity of being heard to the assesses and also to consider the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matters.

8. In the result, both the appeals of the above assessee are allowed for statistical purposes.

Order is pronounced in the open court on 16<sup>th</sup> October, 2024

Sd/-

Madhumita Roy (मधुमिता राय)  
Judicial Member/न्यायिक सदस्य

Dated: 16<sup>th</sup> October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Suman Chhajjer & Vandana Chhajjer, both are residing at New Bridge Road, Sainthia-731234
2. Respondent – ITO, Ward-3(2), Suri
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata