

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Accountant Member

ITA No. 799/Coch/2023
(Assessment Year: 2017-18)

Radha Madanagopalan Vathappillil House East Desom, UC College P.O. Aluva 683102 [PAN: DIEPM7823L]	vs.	The Income Tax Officer - 3 K.A.P. Commercial Complex Aluva 683101
(Appellant)		(Respondent)

Appellant by:	Shri Mathew Joseph, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2017-18 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2023-24/1056595920(1) dated 27.09.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both the parties at length. Case file perused.

2. It emerges at the outset that both the lower authorities have added an amount of Rs.25,53,500/- in assessee's case which represents the credit in her husband's bank account of Rs.14,83,500/-. There is no material in the case file wherein it could be evident as to in what circumstances both the lower authorities have invoked any

clubbing provision u/ss. 60 to 64 of the Act or not in assessee's case. This being the clinching factual position emerging from the case file, we hardly see any justification on the lower authorities action adding assessee's husband's credit in assessee's case in absence of any statutory provision invoked. We accordingly delete the impugned addition of Rs.14,83,500/- and confirm the remaining amount of Rs.10.17 lakhs in assessee's hands. Ordered accordingly.

3. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court on 23rd October, 2024 under Rule 34 of The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin