

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'H' BENCH,  
NEW DELHI**

**BEFORE SHRI CHELLA NAGENDRA PRASAD, JUDICIAL MEMBER, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 3898/DEL/2023 [A.Y. 2017-18]

The Dy. C.I.T.  
New Delhi

Vs.

Smt. Ashu Ashok  
I-20, 1<sup>st</sup> Floor, Lajpat Nagar - III  
New Delhi

PAN - ACQPA 0282 N

(Applicant)

(Respondent)

Assessee By : Shri Sandeep Yadav, Adv

Department By : Shri Amit Katoch, Sr. DR

**Date of Hearing : 26.06.2024**

**Date of Pronouncement : 26.06.2024**

**ORDER**

**PER NAVEEN CHANDRA, ACCOUNTANT MEMBER:-**

This appeal by the Revenue is preferred against the order of the  
Pr. CIT(A), Delhi dated 22.12.2023 pertaining to A.Y. 2017-18.

2. The Revenue has raised the following grounds of appeal :

"1. That on the facts and in the circumstances of the case the Ld. CIT(A) has erred in deleting the addition of Rs.18,15,787/- made on account of undisclosed income in the hand of the assessee.

2. The Ld.CIT(i\ ) has erred in deleting the addition of Rs.18,15,787/- made on account of undisclosed income and ignoring the facts that assessee was failed to produce any documentary evidence in respect of expenditure made for income earned and proof of ownership of the property.

3. That on the facts and in the circumstances of the ease, the Ld. CIT(A) has erred in deleting the addition of Rs.73,84,020/- made on account of unexplained assets (Jewellery).

4. The Ld. CIT(A) has erred in deleting the addition of Rs.73,84,020/- made on account of unexplained assets (Jewellery) and ignoring the fact that the assessee has submitted the incorrect facts before the IBS- VII, Chennai and Ld. CIT(A) both. The facts were factually not correct as the jewellery found in the lockers were purchased well before the dates declared by the assessee in the 'cash flow statement, therefore, the jewellery found in the lockers could not be commensurate with

cash flow statement and hence it remains unexplained in the hands of the assessee.

5. That the order of the Ld. CIT(A) is perverse, erroneous and is not tenable on facts and in law.

6. That the grounds of appeal are without prejudice to each other.

7. That the appellant craves leave to add, amend, alter or forgo any/all of the ground(s) of appeal either before or during the course of the hearing of the appeal.”

3. A perusal of the grievance of the revenue shows that the tax effect would be less than Rs. 50 lakhs, therefore, this appeal is not maintainable as per CBDT Circular No. 17/2019 dated 08.08.2019.

4. This appeal is, accordingly, dismissed with liberty to the revenue to approach the Tribunal as per the provisions of law, should it feel that the tax effect is more than Rs. 50 lakhs.

5. In the result, the appeal of the Revenue in ITA No. 3898/DEL/2023 is dismissed.

The order is pronounced in the open court on 26.06.2024.

Sd/-

**[CHELLA NAGENDRA PRASAD]  
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]  
ACCOUNTANT MEMBER**

Dated: 26<sup>th</sup> JUNE, 2024

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

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