

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' BENCH, CHENNAI**

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं  
मजनीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।  
**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON'BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.1554/Chny/2024**  
**(निर्धारणवर्ष / Assessment Year: 2017-18)**

<b>Smt. Kuppusamy Savitha</b> 162, Neithalapuram, Thalavady, Erode-638 461.	<b>बनम/</b> Vs.	<b>ITO</b> Ward-2(1), Erode.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>DLOPS-8978-F</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri S. Bhupendran (Advocate) - Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri Ashwin D Gowda (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-10-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	21-10-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-04-2024 in the matter of an assessment framed by the Ld.AO u/s 143(3) of the Act on 16-12-2019. Having heard rival submissions, the appeal is disposed-off as under.

2. The case of the assessee was reopened to verify the cash deposited by her during demonetization period. It was ascertained that

the assessee deposited cash of Rs.12.24 Lacs which was added by Ld. AO to assessee's income as unexplained income u/s 69 in the absence of any satisfactory reply forthcoming from the assessee. Further, as per working, the assessee received agricultural income of Rs.3.50 Lacs only whereas she reflected agricultural income of Rs.5.21 Lacs and therefore, the differential of Rs.1.71 Lacs was separately added as income from other sources. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us.

3. From assessee's paper-book Page Nos.1 to 8, it emerges that the assessee has filed certain responses to Ld. AO during the course of assessment proceedings. With these responses, the assessee furnished various documents which include agricultural income statement and land details, purchase bills, bank statements and ledger extracts. The copies of the same are on record at Page Nos.9 to 80 of the paper-book. Upon perusal of ledger extracts, it could be seen that the assessee has traded in hardware items and carried out sales of Rs.16.58 Lacs in a concern by the name M/s Chandru Hardwares. This entity is registered with VAT authorities since June, 2008. As per cash book of this entity, the assessee is having cash balance of more than Rs.8 Lacs as on 08-11-2016. The copies of the bank statement are also on record. Apparently, the business receipts have been deposited in the stated bank accounts. However, the assessee has not reflected any business income in the return of income. Therefore, we direct Ld. AO to estimate business income of 20% on sale of Rs.16,58,974/- which comes to Rs.3,31,795/-. The separate addition of cash deposits would stand deleted.

4. The agricultural income as earned by the assessee is to the tune of Rs.3.50 Lacs and the assessee has erred in declaring higher income in

the return of income. Therefore, the agricultural income would be assessed at Rs.3.50 Lacs and the balance income of Rs.1.71 Lacs shall be ignored. We order so.

5. The appeal stand partly allowed.

*Order pronounced on 21<sup>st</sup> October, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखक सदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated : 21-10-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF