

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

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.02/Coch/2024 : Asst.Year 2017-2018

Sri.Rahul Balkrishna Joshi Flat No.201, Puri Diplomatic Greens Building C-1, Sector 110/111, New Palam Vihar Gurgaon, Haryana -122 001 PAN : AFOPJ7758R.	v.	The Income Tax Officer Ward 2(1) Kochi.
(Appellant)		(Respondent)

Appellant by : Sri.Varghese Jose, CA
Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 23.08.2024	Date of Pronouncement : 07.11.2024
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ORDER

Per Bench :

This assessee's appeal ITA No.02/Coch/2024 for assessment year 2017-2018 arises out of the order of the Commissioner of Income-tax (Appeals) / NFAC vide DIN & Order No.ITBA/NFAC/S/250/2023-24/1057733513(1) dated 06.11.2023, in proceedings u/s.143(3) of the Income-tax Act, 1961; in short "the Act" hereinafter.

Heard both the parties. Case file perused.

2. It emerges at the outset that both the lower authorities have made addition of Rs.11,66,500 in assessment wherein the assessee had claimed that he has received gifts from his mother involving sums of Rs.4.9 lakh, Rs.4.6 lakh, Rs.1 lakh and Rs.1.11 lakh; on multiple occasions, in the relevant previous year. Learned Counsel submits that the assessee's mother

is regularly assessed and she derived income from agricultural land. The facts however remains that neither the assessee has been able to explain all the relevant facts nor availability of some cash in hand in his mother's hands could be altogether denied. Be that as it may, faced with the situation, we deem it appropriate to restrict the impugned addition of Rs.11,66,500 to a lump sum amount of Rs.6 lakh only subject to a rider that the same would not be taken as a precedent for the subsequent assessment years or in any other appeal. The assessee gets relief of Rs.5,66,500 in other words.

3. The assessee's latter substantive argument is that both the lower authorities have wrongly disallowed sec.10 exemption claim of Rs.7,88,363 involving various allowances coming from employer's side which stand duly reflected in corresponding Form 16 as well, and therefore, we deem it appropriate to restore the same back to the Assessing Officer for his fresh factual verification, subject to a rider that the taxpayer himself shall plead and prove his case within three effective opportunities only; at its own risk and responsibility in consequential proceedings. Ordered accordingly.

4. This assessee's appeal ITA.No.02/Coch/2024 is partly allowed for statistical purposes.

Order pronounced in the open court on this 7th Day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 7th November, 2024.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Cochin