

**INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.2213/Del/2024  
(Assessment Year 2012-13)**

Krishna Nand Rai RZ/P-5/290, Gali No. 5C Geetanjali Park, West Sagarpur, Delhi- 110046	Vs.	Income Tax Officer, Ward 70(2) Civic Centre, Minto Road, New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AIRPR6093F		
Appellant	..	Respondent

Appellant by :	Sh. Ankush Jain, CA
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	24.10.2024
Date of Pronouncement	20.11.2024

ORDER

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order dated 15.03.2024 passed by the National Faceless Appeal

Centre (NFAC), Delhi. The addition of Rs.10,80,000/- on account of cash deposit made by the assessee is the subject matter before us.

2. The assessee was married in February, 2011 and he received gift in cash from his father Shri Vinod Kumar Rai of Rs.5,00,000/- and Rs.5,80,000/- from his father in law namely Shri Avadh Kumar Rai. Affidavits affirmed by his father and his father in law have been duly submitted before the Ld. CIT(A) a photocopy whereof have been annexed to the records are placed before us by the assessee. The Ld. CIT(A) disputed both the affidavits on technical ground. The affidavit affirmed by Shri Vinod Kumar Rai dated 05.04.2019 and the affidavit filed by the father in law Shri Avadh Kumar Rai dated 25.04.2011 was disputed by the CIT(A) in respect of date mentioned therein. In both the affidavits the deponents clearly stated that the amount of Rs.5,00,000/- Rs. 5,80,000/- was gifted to the assessee before us and the source of such cash was from agricultural income. Though the date of the stamp paper is being disputed both are of April 2011. Moreso, marriage invitation card of the assessee and the proof of agricultural land have also been annexed to the paper book in support of such income earned by the donors along with separate statements made by the two donors mentioned above. Considering the evidences adduced by the assessee, the stand taken by the assessee seems to be genuine and hence, the addition made by the Ld. CIT(A) disputing the date of stamp paper is not found to be sustainable in the eyes of law when the other documents is found to be acceptable; veracity of the same

particularly when neither objected by the authorities below. The addition is, thus, deleted.

3. Appeal preferred by the assessee is, thus, allowed,

Order pronounced in the open court on 20.11.2024

Sd/-  
(Madhumita Roy)  
Judicial Member

Date 20.11.2024

Rohit: PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI