

**THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No.3019/Del/2024
(Assessment Year 2012-13)**

Rajni Goel 106 D,Gali No. 11, Govindpuri, Kalkaji, New Delhi – 110019	Vs.	ITO, Ward 2(4) CGO Complex, New Industrial Township 4 Faridabad, Haryana – 121001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: APCPG2434D		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	30.10.2024
Date of Pronouncement	28.11.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 27.05.2024 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the Assessment order dated 18.10.2019 passed by the ITO, Ward-II(4) Delhi, Under Section 147 r.w.s 143(3) of the Income Tax Act (hereinafter referred to as ‘the Act’) for Assessment Year 2012-13.

2. None appeared at the time of call. The matter relates to addition of Rs.12,34,450/- on account of cash deposit made by the assessee in her savings bank account in State Bank of India. As the source of cash deposit was not explained by the assessee before the Ld. AO the said amount was added to the total income of the assessee on account of unexplained cash deposit which was further confirmed by the First Appellate Authority.

3. The case of the assessee is this that the AO does not have any jurisdiction to issue notice under Section 148 of the Act and the consequent order of assessment under Section 148 of the Act, she resides at New Delhi and cash deposit was made in the bank located in Andhra Pradesh. She neither has any business in Faridabad, Haryana, and therefore, the exercising jurisdiction by the AO under Section 147 of the Act is not sustainable and therefore liable to be quashed. However, the case of the revenue is this that from the history of PAN and from the system it appears that jurisdiction of the assessee lies with the AO having office at Faridabad and further the assessee filed her return of income with AO in Faridabad in earlier years and, therefore, the jurisdictional issue raised by the assessee was found to have no merit by the Ld. CIT(A) which also appears to be correct in the absence of any assistance rendered by the assessee before the Bench. So far as the addition is concerned the assessee has not been able to explain the source of such cash deposit by adducing corroborative evidences and confirmation of such addition is found to be just and proper, so as not to warrant interference.

4. Assessee's appeal is therefore, found to be devoid of any merit and thus, dismissed.

5. Assessee's appeal is thus, dismissed.

Order pronounced in the open court on 28.11.2024

Sd/-

(Madhumita Roy)
Judicial Member

Date 28.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI