

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 2963/Del/2024

Assessment Year: 2012-13

Shohini Dey, B-2, Ist Floor, Gyan Khand-1, Indirapuram, Ghaziabad. PAN: ASEP D 0993 P	<u>Vs</u>	Income-tax Officer, Ward-2(2)(3), Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Narayan Kumar Jha, CA	
Department represented by	Shri Yogesh Sharma, Sr. DR	
Date of hearing	05.11.2024	
Date of pronouncement	29.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2012-13 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1056320266(1), dated 20.09.2023, in case no. CIT(A) Noida-1/11097/2019-20, in proceedings u/s 147 read with section 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. Heard both the parties at length. Case file perused.
3. It emerges at the outset that the assessee is aggrieved against both the lower authorities' action making section 69 addition of Rs. 20,24,780/- made in the joint account maintained with her husband.
4. The Revenue has drawn strong stand from the impugned addition made in the lower proceedings on the ground that the assessee (wife) had failed to explain

source thereof in assessment as well as in the lower appellate proceedings. It is in this factual background that although the assessee has maintained her joint bank account with her husband, there is no material in the case file that she had herself deposited the cash sums, which is the subject matter of addition. All what transpires is that assessee's husband's in fact had the deposits which in turn have been assessed in her hands @ 50%. It is in these peculiar facts and circumstances that I find no merit to sustain the impugned addition as the assessee had not made any cash deposit in her bank account. Ordered accordingly.

5. This assessee's appeal is allowed in above terms.

Order pronounced in open court on 29.11.2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI