

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH, CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No. 77/CHD/2024

निर्धारण वर्ष / Assessment Year : 2017-18

Nidhi Verma, 24 Labour Colony, Near Church Indira Garden, Yamuna Nagar 135001, Haryana	बनाम	Income Tax Officer, Yamuna Nagar
स्थायी लेखा सं./PAN NO: AKYPV 4554A		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारित की ओर से/Assessee by : Shri. Ajay Jain, C.A.

राजस्व की ओर से/ Revenue by : Dr. Ranjeet Kaur, Sr. D.R.

सुनवाई की तारीख/Date of Hearing : 13.11.2024

उद्घोषणा की तारीख/Date of Pronouncement : 09.12.2024

आदेश/Order

The present appeal has been preferred by the assessee against the order passed by the Id. Commissioner of Income Tax, Appeal National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the "Ld. CIT(A)"] dated 17.01.2024 for the Assessment Year: 2017-18. The assessee in this appeal is aggrieved by the action of the Id. CIT(A) in confirming the addition of

Rs.12.74 lacs made by the Assessing Officer on account of unexplained cash deposit in the bank account of the assessee.

2. At the outset, the ld. counsel for the assessee has submitted that the assessee is a divorced lady and she was living with her mother and that her father has already died. That the assessee had deposited aforesaid amount in her bank account, which was lying in cash with the assessee, during the demonetization period. That the source of the aforesaid amount was out of the past savings and the cash received from her parents given by them for the subsistence and survival of the assessee. Apart from that, she was also doing tuition work from which her savings were collected.

3. After hearing the rival submissions of the ld. Representatives of the parties and going through the record, I find that amount of deposit is very small and it is not uncommon that a divorced lady, living with her parents would get some gifts in cash from parents as they would be worried about the future of their daughter. The father of the assessee had already died and it is quite reasonable that there would be small cash lying at her home which was required to be deposited during the demonetization period.

4. Considering the aforesaid factual aspects, I do not find any justification on the part of the lower authorities, the same is accordingly, ordered to be deleted.

5. In the result, the appeal of the assessee stands allowed.

Order pronounced on 09.12.2024.

Sd/-
(SANJAY GARG)
Judicial Member

Dated : 09.12.2024

“GP/Sr.PS.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार/ Assistant Registrar