

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 2102/DEL/2024 (AY 2012-13)  
ITA No. 2103/DEL/2024 (AY 2013-14)  
ITA No. 2121/DEL/2024 (AY 2014-15)  
ITA No. 2104/DEL/2024 (AY 2015-16)  
ITA No. 2105/DEL/2024 (AY 2016-17)  
ITA No. 2106/DEL/2024 (AY 2017-18)**

**ALLAHA MASHA  
CA ANUPAM SHARMA,  
02, VICTORIA GARDEN,  
VICTORIA PARK ROAD,  
NEAR JAIL CHUNGI,  
MEERUT, UP-250002  
(PAN: AEWPA8963J)**

**vs. ACIT, CENTRAL CIRCLE  
MEERUT  
AAYAKAR BHAWAN,  
BHANSALI GROUND,  
MEERUT, U.P. 250001**

**(APPELLANT)**

**(RESPONDENT)**

**Appellant by: CA Sourabh Panwar  
Respondent by: Shri Javed Akhtar, CIT(DR)**

**Date of hearing: 09.12.2024  
Date of pronouncement: 09.12.2024**

**ORDER**

**PER BENCH :**

These appeals by the Assessee are directed against the separate orders of the Ld. CIT(A)-3, Noida relating to assessment years 2012-13 to 2017-18 respectively. Since these appeals are related to the same assessee, hence, these

appeals were heard together and disposed of by this common order by dealing with the facts of ITA NO. 2102/Del/2024 (AY 2012-13).

2. The only issue in this appeal of the assessee is as regards to the order of the Ld. CIT(A) sustaining the addition made by the AO amounting to Rs. 75,000/- as cash deposited by the assessee's wife in her bank account i.e. in the name of Mrs. Shakila.

3. Ld. Counsel for the assessee before us raised the issue of assumption of jurisdiction, but later, he argued the matter on merits only. Ld. Counsel for the assessee further pointed out that Ld. CIT(A) sustained the addition of Rs. 75,000/- which is in the name of his wife only. He further submitted that the wife of the assessee is engaged in the business of dairy farming and this fact was proved before the AO & CIT(A) by filing an order from the Deputy District Officer, Shri Vivek Kumar Yadav regarding closure of dairy farming business in Deputy District Officer Residential Complex, Baghpat. Ld. Counsel further pointed out that the present assessee is working as Administrative Officer in the District Magistrate Office, Baghpat and by virtue of this, he resides at Deputy District Officer Residential Complex, Baghpat. Assessee's wife also resides at the same premises and carrying out the business from the same premises, which is proved by the order of the Deputy District Officer, Baghpat for closure of the said dairy farming business. In view of the above facts, Ld. Counsel for the assessee pointed out that addition of Rs. 75,000/- was sustained by the Ld. CIT(A) is without any basis and in any case, this addition

has to be made in the hands of the assessee's wife only viz. Mrs. Shakila and not in the hands of the assessee and requested to delete the addition in dispute.

4. During the hearing, when the aforesaid facts were confronted to the Ld. CIT(DR), he could not controvert the aforesaid facts and situation, but he relied upon the assessment order and the order of the Id. CIT(A).

5. After hearing the rival contentions and after going through the facts and relevant records, we noted that the present assessee is a working on the post of Administrative Officer in District Magistrate Office, Baghpat and resides in the Deputy District Officer Residential Complex, Baghpat wherefrom his wife carries business of dairy farming. This fact has been proved by the order passed by the Deputy District Officer, Baghpat for closure of the aforesaid dairy farming business carrying out by the wife of the assessee, meaning thereby that assessee's wife Mrs. Shakila was carrying out the business of dairy farming from which she is having independent source of income. Hence, in our view, the addition in dispute has to be added in the hands of the assessee's wife and not in the hands of the assessee. Hence, the addition in dispute made in the hands of the assessee deserves to be deleted. We direct accordingly. Hence, the solitary issue raised by the assessee is allowed.

6. Resultantly, the appeal filed by the Assessee for the assessment year 2012-13 is partly allowed in the aforesaid manner.

**ITA NOS. 2103, 2121, 2104/DEL/2024 (AYRS. 2013-14, 2014-15, 2015-16-)**

7. We note that exactly similar additions have been made in assessment year 2012-13, as discussed above, in the hands of the assessee, which should have been made in the hands of the assessee's wife. Following the consistent view, as taken in Assessment year 2012-13, as aforesaid, the additions made in AY 2013-14 i.e. Rs.1,11,000/-; AY 2014-15 i.e. Rs.5,35,000/-; AY 2015-16 i.e. Rs. 6,80,000/- are also deleted.

8. Resultantly, the appeals for assessment years 2013-14 to 2015-16 are partly allowed in the aforesaid manner.

**ITA NOS. 2105 & 2106/DEL/2024 (AYRS. 2016-17 & 2017-18)**

9. We note that exact similar additions have been made in the hands of the assessee in assessment years 2012-13 to 2015-16, which should have been made in the hands of the assessee's wife. Hence, following the consistent view, as taken in assessment years 2012-13 to 2015-16, the additions made in AY 2016-17 i.e. Rs. 5,53,800 & AY 2017-18 i.e. Rs. 2,69,000/- are also deleted.

10. As regards, addition sustained in assessment year 2016-17 of Rs. 11,000/- based on the deposits in the account of the assessee's son is concerned, since no explanation has been offered by the assessee before the authorities below, hence, the same is sustained. Resultantly, the appeal for AY 2016-17 is partly allowed.

11. As regards, addition sustained in assessment year 2017-18 of Rs. 85,000/- based on the deposits in the account of the assessee's son and addition

of Rs. 1,61,460/- based on the deposits in the account of the assessee's daughter are concerned, since no explanation has been offered by the assessee before the authorities below, hence, the same are sustained. Resultantly, the appeal for AY 2017-18 is also partly allowed.

12. As regards issue of assumption of jurisdiction is concerned, as the same has not been argued by the Ld. AR in any of the appeals, hence, the same is dismissed, as such in all the appeals.

13. In the result, all the 06 appeals of the assessee for assessment years 2012-13 to 2017-18 are partly allowed in the aforesaid manner.

Order pronounced in the Open Court on 09/12/2024.

Sd/-

Sd/-

**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

*'SRBHATNAGAR'*

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT 4.CIT(A)
4. DR, ITAT

By Order

ASSTT. REGISTRAR