

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 2343/Del/2022 : Asstt. Year : 2016-17

Nirmala Devi, 1691-1692, Huda Sector-2, Palwal, Haryana-121102 (APPELLANT)	Vs	DCIT, Central Circle-31, New Delhi-110001 (RESPONDENT)
PAN No. AJFPD2515F		

**Assessee by : Sh. Gurjeet Singh, CA
Revenue by : Ms. Baljeet Kaur, CIT-DR**

Date of Hearing: 03.12.2024	Date of Pronouncement: 10.12.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2016-17, arises against the order of CIT(A)-30, New Delhi dated 26.07.2022 in case No. 10426/2019-20, in proceedings u/s 153A of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case file perused.
3. The assessee pleads the following substantive grounds in the instant appeal:

"1. Because the action for initiation, continuation and conclusion of assessment proceedings u/s 153A at an amount of Rs 1,10,45,710/- is being challenged on facts and law.

2. Because the approval given by the Addl. CIT u/s 153D of the Act to the order passed u/s 153A is without application of mind, purely in a mechanical manner, without appreciating the facts and not following the provisions/mandate of the section, which makes the

order passed u/s 153A nonest, void abinitio bad in law, the same be quashed."

3. Because the action is being challenged on facts and law for making additions in assessment proceedings u/s 153A when there is no incriminating material/document found during the course of search u/s 132 of the Act for the impugned year.

4. Because the action for addition under section 68 amounting Rs 95,00,000/- is being challenged on facts and law while all parameters for the provision of law required by assessee fulfilled as revealed in findings from acquiescence by silence.

5. Because the action for addition under section 68 amounting Rs 95,00,000/- is being challenged on facts and law as assessee can- not be made to explain the source of source.

6. For a decision in accordance with law in the interest of forwarding the substantial justice with a prayer to allow addition, deletion and modification in the grounds before the disposal of the same."

4. Learned counsel submits that during the course of hearing the assessee only presses for her challenge to both the lower authorities action making section 68 addition of Rs.95,00,000/- in the course of assessment framed on 27.12.2019 as upheld in the CIT(A)'s order under challenge.

5. We thus reject the assessee's first to third substantive grounds in very terms.

6. Learned counsel at this stage invites our attention to the assessee's prayer for admission of additional evidence under Rule 29 of the ITAT Rules, 1963 involving ledger account, bank statement of her husband Sh. Prem Chand Dalal, confirmation, PAN card, Aadhar card and Sh. Umed Singh to buttress the point that the impugned sum of Rs.95,00,000/- could not be proved as to have been received from them as all these documents were not in her knowledge.

7. The Revenue could hardly dispute that the assessee's foregoing evidence indeed goes to the root of the matter since she seeks to source of the unexplained cash credit amounting Rs.95,00,000/- as attributable to her husband's income and receipts as well as cash withdrawals etc.

8. Faced with this situation, we admit the assessee's foregoing additional evidence and remit the matter back to the Assessing Officer for his afresh adjudication after verifying all necessary facts therein, as per law which indeed shall be subject to a rider that the assessee shall plead and prove all the relevant facts, in consequential proceedings within three effective opportunities at her own risk and responsibility. Ordered accordingly.

9. This assessee's appeal is partly allowed for statistical purpose in above terms.

Order Pronounced in the Open Court on 10/12/2024.

Sd/-

(M. Balaganesh)
Accountant Member
Dated: 10/12/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR