

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

ITA.No.453/NAG./2024 [E-APPEAL]  
Assessment Year 2018-2019

Ms. Deepa Rajivnayan Bajaj, Bachhraj Bhawan, Gandhi Chowk, Bachhraj Road, WARDHA – 442 001. PAN AFAPB6660G Maharashtra.	vs.	The JAO/DCIT/ACIT, Circle-3, BSNL, RTTC Bldg., NAGPUR.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y. Marathe, Sr. DR

Date of Hearing :	27.01.2025
Date of Pronouncement :	29.01.2025

**ORDER**

**PER V. DURGA RAO, J.M. :**

This appeal has been filed by the assessee against the order dated 08.07.2024, of the learned CIT(A)-National Faceless Appeal Centre, Delhi, relating to assessment year 2018-2019.

2. Briefly stated facts of the case are that the assessee filed her return of income on 20.07.2018 declaring income of Rs.16,89,480/-. Statutory notices u/sec.143(2) and 142(1) were issued to the assessee calling for the explanation. In response

thereto, the assessee furnished details with respect to Cross Border FCY charges received of Rs.3,20,400/-. During the course of assessment proceedings, the assessee submitted that the said sum is a transaction pertaining to running account between husband and wife and therefore, the impugned proposed addition be dropped. However, the Assessing Officer has not satisfied with the explanation of the assessee and made the addition of Rs.3,20,400/- as income in her hands and determined the total income of the assessee at Rs.20,09,880/- as against the returned income of Rs.16,89,480/- vide order dated 01.02.2021 passed u/sec.143(3) r.w.s.143(3A) and 143(3B) of the Act.

3. Aggrieved by the order of the Assessing Officer, the assessee carried the matter in appeal before the learned CIT(A) and reiterated her submissions made before the Assessing Officer. However, the learned CIT(A) was also not satisfied with her explanation and confirmed the order of Assessing Officer.

4. On being aggrieved by the order of the learned CIT(A), the assessee is in appeal before the Tribunal.

5. During the course of hearing, none appeared on behalf of the assessee. I, therefore, proceed to decide the appeal on merits after hearing the Learned DR.

6. From careful perusal of the orders of the lower authorities and the arguments advanced by the Learned DR, I find that the authorities below are not properly appreciated the factual matrix of the case and made the addition in the hands of the assessee. It is a fact that in the instant case the husband has send money to his wife through banking channel. By making the impugned addition in the hands of assessee will lead to double addition. I find that without appreciating the factual position, the authorities made the impugned addition of Rs.3,20,400/- in the hands of the assessee. It is relevant to state here that it is the settled position of law that the income tax has to be taxed in the correct hands but not making double additions one in the hands of husband and one in the hands of wife. I, therefore, satisfied with the explanation offered by the assessee and delete the impugned addition of Rs.3,20,400/-. I hold and order accordingly.

Order pronounced in the open Court on 29.01.2025.

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Nagpur, Dated 29<sup>th</sup> January, 2025

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned
4.	The CIT, Nagpur concerned
5.	The D.R. ITAT, Nagpur SMC-Bench, Nagpur
6.	Guard File.

//By Order//

True Copy

Sr. Private Secretary : ITAT : Nagpur Bench  
NAGPUR.