

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 242/PAT/2024
Assessment Year: 2018-19**

Sonavati Devi **Appellant**
Kamaldah, Sitamarhi,
Bihar-843322.
(PAN: CNVPD1940C)

Vs.

ITO, Ward-2(5), Sitamarhi **Respondent**

Appearances:

Appellant represented by: *Shri Sanjeev Kr. Anwar, Advocate*
Respondent represented by: *Shri Ashwani Kumar, Sr. DR*

Date of concluding the hearing : 12.02.2025

Date of pronouncing the order : 12.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 13.12.2023 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2018-19.

2. The assessee is an individual. The assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition of Rs.39,15,987/- made by the Assessing Officer on account of estimation of extra gross profit by observing that the assessee had made cash withdrawals from his bank account.

3. At the outset, the ld. Counsel for the assessee has brought my attention to the impugned assessment order. A perusal of the impugned assessment would reveal that the Assessing Officer has reopened the assessment in this case u/s. 147 of the Act stating that the assessee has withdrawn an amount of Rs.1,70,47,000/- from her bank account with Syndicate Bank. This

opening line of the assessment order would suggest that the reopening in this case is bad in law. The assessment can be reopened in respect of any income received by the assessee and not in respect of any withdrawal made by the assessee from her bank account. The amount lying in her bank account, is the money of the assessee and the assessee has every right to use it in the manner she wants. Withdrawal of her money from a bank account in no circumstances can be assumed to be a case of escapement of income. The reopening of assessment is not sustainable on this score alone. The reopening of the assessment is hereby quashed. The impugned addition is accordingly deleted.

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

Order pronounced in the open Court.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 12.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

1. **Appellant : Smt. Sonavati Devi**
2. **Respondent : ITO, Ward-2(5), Sitamarhi**
3. **CIT(A), NFAC, Delhi**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

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By order
Assistant Registrar
ITAT, Patna Benches