

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No. 19/Agr/2024  
Assessment Year: 2016-17

Neha Khushiramani, B-117, Krishan Vihar Samadhiya Colony, Gwalior(MP)	<b>Vs.</b>	Income-tax Officer, Ward 1(1), Gwalior
<b>PAN : BDMPK9425K</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Ashok Vijaywargiya, C.A.
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for assessment year 2016-17, arises against the Addl/JCIT(A)-1, Coimbatore's DIN and order no. ITBA/APL/S/250/2023-24/1058113453(1) dated 21.11.2023, involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. It emerges at the outset that there arises the first and foremost legal issue of validity of the impugned assessment dated 01.11.2018

itself wherein case was selected for “limited scrutiny” to examine “cash deposit during demonetization period” whereas relevant previous year before us is financial year 2015-16 i.e. assessment year 2016-17. The above demonetization had admittedly come in F.Y. 2016-17 only. That being the case, we are of the considered view that the learned lower authorities could not controvert the assessee’s case to a “complete” scrutiny without necessary approval from the competent authority going by PCIT vs. Weilburger Coatings (India) (P.) Ltd (2023) 155 taxmann.com 580 (Cal). The assessee succeeds in her instant legal ground in very terms therefore.

4. This assessee’s appeal is allowed. .

***Order pronounced in the open court on 17.02.2025***

***Sd/-***  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 17.02.2025

\*aks/Subodh

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra