

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Rajesh Kumar Accountant Member
&
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No. 656/PAT/2024
Assessment Year: 2017-2018**

Sanju Devi,.....Appellant
W/o. Tuntun Singh, Telghee,
Kharik Bazar, Naugachia,
Bhagalpur-853202, Bihar
[PAN: BNOPD6288H]

-Vs.-

Commissioner of Income Tax.....Respondent

Appearances by:

Shri D.V. Pathy, Sr. Advocate, appeared on behalf of the assessee

Shri Rinku Singh, CIT (D.R.), appeared on behalf of the Revenue

Date of concluding the hearing: March 27, 2025

Date of pronouncing the order: April 01, 2025

O R D E R

Per Rajesh Kumar, Accountant Member:-

The appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, (NFAC), Delhi dated 27thSeptember, 2024 passed for Assessment Year 2017-18.

2. The only issue raised by the assessee in this appeal is against the confirmation of addition of Rs.3,93,45,701/- by the ld. CIT(Appeals) as made by the ld. Assessing Officer on account of cash deposits, which remained unexplained under section 69A of the Income Tax Act.

3. At the outset, ld. Counsel for the assessee submitted that the assessee is having a joint account with her husband and the said deposits of cash and withdrawals have duly been accounted for by husband of the assessee who is carrying on business and in fact all these transactions represented the business transactions of the husband and were considered in entirety in the return of income of the husband of assessee Shri Tuntun Singh. The ld. A.R. stated that though the assessee could not attend the proceedings before the ld. Assessing Officer as well as before the ld. CIT(Appeals), however, the fact remained that the money belonged to the husband of assessee, who has been assessed to tax and whose account was duly audited also. Therefore, the ld. Counsel prayed that the matter may be restored to the file of ld. Assessing Officer for fresh verification so that the assessment could be framed accordingly after taking into account all these aspects.

4. On the other hand, ld. Departmental Representative relied on the orders of authorities below.

5. After hearing the rival contentions and perusing the material available on record, we find that the

proceedings before the ld. Assessing Officer as well as before the ld. CIT(Appeals) were *ex-parte*. The ld. Assessing Officer has made huge addition towards cash deposited in the Bank account of the assessee, which were appearing in the joint account with husband of assessee. The addition made in the hands of the assessee on account of cash deposited as unexplained were stated to be the money/transactions belonging to her husband and has duly been taken into account in the books of account of the husband, which are duly audited also. In our opinion, the said fact required verification at the end of ld. Assessing Officer. Accordingly, we restore the issues back to the file of ld. Assessing Officer with a direction to examine the return of the husband of assessee as well and if the money as stated by the assessee to be cash deposited in the Bank account had, in fact, been considered in the books of account of the assessee's husband, then the addition may be deleted. Thus, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 01/04/2025.

Sd/-
(Pradip Kumar Choubey)
Judicial Member

Sd/-
(Rajesh Kumar)
Accountant Member

Kolkata, the 1st day of April, 2025

*Copies to :(1)Sanju Devi,
W/o. Tuntun Singh, Telghee,
Kharik Bazar, Naugachia,
Bhagalpur-853202, Bihar*

(2) Commissioner of Income Tax,

(3) CIT(Appeals), NFAC, Delhi;

(4) The Departmental Representative;

(5) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.