

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आसं.1926/दिल्ली/2024 (नि.व. 2011-12)

ITA No.1926/DEL/2024 (A.Y.2011-12)

Minakshi Sharma,  
A-612, Dilshad Colony, East Delhi,  
Delhi 110095

PAN: BSUPS-4065-G

..... अपीलार्थी/Appellant

बनाम Vs.

Commissioner of Income Tax (Appeals)

National Faceless Appeal Centre, Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by

: None

प्रतिवादीद्वारा/ Respondent by

: Shri Sanjay Kumar, Sr. DR

सुनवाई की तिथि/ Date of hearing

: 14/01/2025

घोषणा की तिथि/ Date of pronouncement:

: 09/04/2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 05.10.2023, for assessment year 2011-12.

2. The appeal is time barred by 142 days. The assessee has filed an application seeking condonation of delay in filing of appeal. The reason for delay in filing of appeal is on account of medical exigencies. The assessee to substantiate the reason has annexed medical records with the application. After perusal of the same, I am satisfied that delay in filing of appeal is not intentional or for want of action, but was for the reasons stated in application which appears to be bonafide. The delay

in filing of appeal is thus, condoned and appeal is admitted for adjudication on merits.

3. The solitary issue raised by the assessee in appeal is against confirmation of addition of Rs.12,55,495/- on account of cash deposits in saving bank account of the assessee with Punjab National Bank, Dilshad Colony, Delhi. No return of income was filed by the assessee u/s. 39 of the Income Tax Act, 1961(hereinafter referred to as 'the Act'). On the basis of AIR/CIB information that cash amounting to Rs.12,55,495/- is deposited in saving bank account no. 3058000109230498 with Punjab National Bank, the Assessing Officer (AO) issued notice u/s. 148 of the Act on 23.03.2018 to the assessee. Despite repeated notices no return was filed by the assessee, the AO completed assessment invoking provisions of section 144 of the Act making addition of Rs.12,55,495/-. Aggrieved, against the assessment order dated 19.12.2018 passed u/s. 147 r.w.s 144 of the Act. The assessee filed appeal before the CIT(A). The assessee explained before the CIT(A) that the notices issued by the AO were never served on the assessee as the assessee had shifted her residence from Durgapuri, Delhi 110032 to Dilshad Colony, East Delhi 110095, since long. She further explained that the cash deposits in the bank during Financial Year 2010-11 are from sale proceeds of handicraft items, earlier cash withdrawals from the bank and amount received from relatives on occasion of festivals. The assessee furnished complete detail of deposits and withdrawals in the bank before the CIT(A). The CIT(A) rejected assessee's contentions with regard to non service of notice and without commenting on merits of the addition dismissed appeal.

4. Shri Sanjay Kumar representing the department vehemently defended the impugned order and prayed for dismissing appeal of the assessee. The Id. DR

submits that the assessee is a non filler of return of income, hence, explanation furnished by the assessee should not be accepted.

5. Submissions made by Id. DR heard and orders of the authorities below examined. The short issue in appeal is against addition of Rs.12,55,495/- on account of alleged unexplained cash deposits in the bank account. The AO on the basis of AIR/CIB information had issued notice u/s. 148 of the Act to the assessee on the address available in the PAN database. However, the notices sent were never served upon the assessee as the assessee after her marriage had shifted from old address available with the Department to new location in Dilshad Colony, East Delhi and is residing there since last 25 years. Nevertheless, the assessee had furnished complete details of the cash deposits and withdrawals during Financial Year 2010-11 before the CIT(A). The assessee is purportedly dealing in handicrafts items for the last 10 years and the cash deposits are from sale proceeds of the handicrafts. The explanation furnished by the assessee is plausible, hence, accepted. Considering the fact that the assessee has not fully substantiated with documentary evidence the source of cash deposits in bank account, the addition u/s. 69A of the Act is restricted to Rs.2,50,000/-. Thus, the assessee gets the relief of Rs.10,05,495/-.

6. Before parting I would like to observe that if the assessee/appellant has so far not updated postal address and email ID in the PAN database of the Department, the assessee is directed to update the email ID and postal address in the records of the Department for proper communication from the Department in future.

7. In the result, appeal of the assessee is partly allowed.

Order pronounced in the open court on Wednesday the 09<sup>th</sup> day April, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 09.04.2025

NV/-

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI

	Details	Date
1	Draft of dictation of Tribunal order	24.02.2025
2	Draft on which the typed draft Tribunal order is placed before the Dictation Member	24.02.2025
3	Date on which the typed draft Tribunal order is placed before the other Member	
4	Date on which the approved draft Tribunal order comes to the Sr.PS/PS	
5.	Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement	
6.	Date on which the signed order comes back to the Sr.PS/PS	
7.	Date on which the final Tribunal order is uploaded by the Sr.PS/PS on official website	
8	Date on which the file goes to the Bench Clerk alongwith Tribunal Order	
9	Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks	
10	Date on which the file goes to the Supervisor (Judicial)	
11	Date on which the file goes for Xerox	
12	Date on which the file goes for endorsement	
13	Date on which the file goes to the superintendent for checking	
14	The date on which the files goes to the Assistant Registrar for endorsement of the order	
15	Date on which the file goes to dispatch section	
16	Date of dispatch of the order	