

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “E” BENCH: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.3172/Del/2024  
[Assessment Year : 2019-20]**

Manoj Kumar Jain, D-1/113, SF, Sector-16, Rohini, New Delhi-110089. <b>PAN-AAAPJ0445J</b>	vs	ACIT, Central Circle-14, New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Rajesh Malhotra, CA, Ms. Shivangi Kumar, Adv. & Ms. Chavi Malhotra, Adv.	
<b>Respondent by</b>	Shri Sujit Kumar, CIT DR	
<b>Date of Hearing</b>	28.04.2025	
<b>Date of Pronouncement</b>	16.05.2025	

**ORDER**

**PER MANISH AGARWAL, AM :**

The present appeal has been filed by the assessee seeking to assail the First Appellate order dated 09.05.2024 of Ld. Commissioner of Income Tax (A)-28, New Delhi [“Ld.CIT(A)”] in Appeal No.26/10597/2018-19 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the assessment order dated 31.05.2021 passed u/s 143(3) of the Act pertaining to assessment year 2019-20.

2. Brief facts of the case are that the assessee is an individual and was inspected by Air Intelligence Unit (AIU) of the Investigation Wing in Chennai when he was travelling from New Delhi to Chennai by Jet Airways on 13.09.2018. During the course of search by AIU unit, the assessee was found in possession of cash of INR 15 Lakhs. Thereafter, the case of the assessee was centralized with the ACIT, Central Circle-14, New Delhi. The assessee has

filed the return of income in year under appeal on 31.08.2019 declaring total income of INR 3,45,110/-. Notice u/s 143(2) of the Act was issued on 18.01.2021 and thereafter, notices under section 142(1) were issued from time to time wherein certain details and explanations were sought from the assessee which includes the source of cash of INR 15 Lakhs found from his possession. The assessee made compliances to the said notices and after considering the submissions, the assessment was completed vide order dated 31.05.2021 passed under section 143(3) of the Act at a total income of INR 29,99,100/- by making following additions/disallowances:-

- (i) Addition of INR 15 Lakhs towards undisclosed cash found under section 69A r.w.s. 115BBE of the Act;
- (ii) Unexplained deposits in bank account under section 69A of the Act;
- (iii) Disallowance of deduction claimed under section VIA of INR 66,379/-; and
- (iv) Denial of exemption under section 10(13A) for HRA of INR 1,94,000/-.

3. Against this order, the assessee preferred appeal before the Ld.CIT(A) who vide impugned order dated 09.05.2024 allowed substantial relief to the assessee by upholding the addition of INR 2,43,330/- on account of bank deposits out of total addition of INR 9,14,985/- made by the AO and remaining additions/disallowances were deleted.

4. Aggrieved by the said order, the assessee is in appeal before the Tribunal.

5. The assessee has taken following grounds of appeal:-

1. *“On the facts and in the circumstances of the case and in law, the authorities have erred in confirming the addition of Rs.2,43,330/- on account of unexplained into bank accounts under section 69 r.w.s 115BBE of the Act The action of the authorities below is wrong, illegal, misconceived, unjustified and bad at law therefore it should be quashed.*
2. *On the facts and in the circumstances of the case and in law, the authorities below have erred in charging interest u/s 234B. The action of the authorities is wrong, illegal, misconceived, unjustified and bad at law therefore it should be quashed.*
3. *The appellant craves the right to add, submit, alter or withdraw any or all grounds of appeal before or on the date of hearing.*

6. Before us, the Ld.AR for the assessee reiterated the arguments put forth before the lower authorities with respect to the sources of the cash deposits made in the bank account. It is further submitted by Ld.AR for the assessee that the total cash of INR 3,67,400/- deposited on various dates was out of the cash received from his father, Shri Mohan Lal Jain and in support of the same, an affidavit is also filed which is available at Pages 31 to 33 of the Paper Book. He further submitted that the father of the assessee was old and having assessed to tax for past so many years, therefore, availability of the cash in his hands cannot be doubted. He further submits that the assessee and his brothers were giving cash to his father on monthly basis for his day to day expenses out of which the father of the assessee has saved certain amount and given to the assessee. He thus, prayed for the deletion of the additions so upheld by the Ld.CIT(A).

7. On the other hand, the Ld.CIT DR for the Revenue vehemently supported the order of the lower authorities and submitted that the Ld.CIT(A) has already allowed the relief of the deposits made through banking channels and further allowed credit of INR 72,240/-, i.e. the income declared by the father of the assessee out of total cash receipts of INR 3,67,400/- from him thus the order of the Ld.CIT(A) is very reasonable and he requested for confirmation of the same.

8. We have heard the rival submissions and perused the material available on record. The sole issue before us is with regard to the receipt of cash of INR 2,43,330/- from the father of the assessee on various dated which was deposited in the bank account of the assessee. It is seen that the cash was received in different sums such as INR 8,000/-; 5,000/-; 49,500/-; 49,000/-; 48,900/-; 20,000/-; 15,000/-; 20,000/-; 20,000/-; 20,000/-, 20,000/- and so on and in all on total 16 occasions, cash was received in different sum which were deposited on the same day or on subsequent date by the assessee.

9. From the perusal of the affidavit filed by the father of the assessee, it is seen that only source of cash with the father was monthly contribution of INR 12,000/- given by the assessee and his other two brothers. Out of the said cash, parents of the assessee meet out their day to day expenses thus it cannot be acceptable that the father of the assessee was having cash of INR 3,67,400/- available with him after meeting out their day to day needs. Further, it is seen that almost on monthly basis, cash was given to the assessee, when his father was receiving only INR 12,000/- monthly from his sons. It is not clear as to how and from where he is able to give the assessee more cash that what he is receiving from his sons. Thus, the claim of the

assessee that the cash was received from his father, was deposited in the bank account cannot be accepted.

10. Since the immediate source of cash was claimed as the receipts from his father for which, we have already observed that father was not having any source to earn this cash. Therefore, we find no infirmity in the order of the Ld.CIT(A) in confirming the addition of INR 2,43,330/- in the hands of the assessee on account of cash deposits made in the bank account as unexplained under s. 69 of the Act.

11. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 16.05.2025.

**Sd/-**

**(MAHAVIR SINGH)  
VICE PRESIDENT**

*\*Amit Kumar, Sr.P.S\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI