

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Hybrid Hearing)**

**I.T.A. No. 71/Asr/2024
Assessment Year: 2011-12**

Sh. Gaurav Puri S/o Sh. Om Parkash 221-A, Sodal Road, Industrial Area Jalandhar. [PAN:-AHAPP5159Q] (Appellant)	Vs.	ITO, Ward 3(5), Jalandhar. (Respondent)
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Appellant by	Sh. Vikas Bhagat, Adv.
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	30.06.2025
Date of Pronouncement	07.07.2025

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal filed by assessee against order of Ld. CIT (A), NFAC, Delhi, passed u/s 250 of the Act 1961, dated 19.12.2023 which has emanated from the order of the AO, Ward 2(1), Jalandhar, dated 18/12/2018, passed u/s 147 r.w.s. 144 of the Act.

2. The grounds of appeal in Form No. 36 are as under:

“1. That the order passed by CIT(A) is against law and facts of the case.

2. *That the worthy CIT(A) has wrongly confirmed the addition of Rs. 12,24,000/- regarding deposits in the bank saving fund a/c.*

3. *That the opportunity of being should be given to the Assesse.*

4. *That the A.O. has wrongly assessed the income of Gaurav Puri for Rs. 12,24,000.00 which is deposited in the saving Bank A/c No. 02560120015745. The specified Bank A/c is in the Joint name of Monika Puri and Gaurav Puri and the bank has submitted information u/s 133(6) for both the Joint Account holders separately.*

5. *That the assessment related to this income has already been made u/s 144 of the Income Tax Act, by ITO Kunal Kumar, Ward- 3(5), Jalandhar in the name of Monika Puri having PAN No: BCJPP3324G*

6. *That the assessee craves to add or amend the appeal, before the same is heard or disposed off.”*

3. The brief facts of the case are that the assessee has deposited an amount of Rs.12,24,000/- into his bank account maintained with *Kotak Mahindra Bank*, in account no. *XXXXX15745*, which was held jointly by the assessee himself alongwith his wife Smt. Monika Puri (*who is separately assessed to tax under PAN: BCJPP3324G*) by ITO Ward 3(5) Jalandhar.

3.1 In absence of any proper explanation in course of assessment proceedings, the said amount has been added back to the total income of the assessee in order passed u/s 144 r.w.s. 147 of the Act.

4. The matter was carried in appeal before the Id. first appellate authority and appellate authority dismissed the appeal in absence of any compliance to notices issued from the office of the Id. CIT(A).

5. Now, the matter is before the tribunal on the ground contained in the memorandum of appeal.

6. The Id. AR of the assessee submits that identical addition of Rs.12,24,000/- has been made by the AO Ward 3(5) Jalandhar in the hands of the wife of the assessee (the bank A/c being a joint) treating the said cash deposit as unexplained vide order dated 11.12.2018 passed u/s 144/147 of the Act 1961. (*copy of order filed before us*).

7. Against the said addition, which was disputed in appeal, *Smt. Monika Puri (wife of the assessee)* has settled the dispute under VSV Scheme for which order u/s 5(2) of the VSV Scheme 2020 has been furnished before us. As such, he prays that the addition in the hands of the assessee may please be deleted, because the disputed addition is already settled.

8. The Id. DR relied on the order of the Id. CIT(A) but stated that he has no objection if the said addition is deleted after verification of records.

9. We have heard the rival submissions and considered the materials on record. We find that from the assessment order dated 11.12.2018 and the VSV order dated 23.08.2021, apparently the disputed amount pending in appeal Rs.12,24,000/- has been settled by the wife of the assessee *Smt. Monika Puri* in her settlement

application filed under the *Direct Tax Vivad Se Vishwash Scheme 2020* and in fact the order *u/s 5(2) of the Act 2020* has also been given effect to by the AO Ward 4(3), Jalandhar.

9.1 To draw a logical conclusion since this disputed addition is already settled under VSVA, then the addition made by the AO of the same amount in the case of the assessee needs to be deleted.

9.2 However, we observe that in the assessment order dated 18.12.2018, the bank account number as stated by the AO in the body of the assessment order with *Kotak Mahindra Bank* is 02560120015745, and the bank account number as quoted by the AO, Ward 3(5), Jalandhar in the case of *Smt. Monika Puri*, at *Kotak Mahindra Bank* is 389200210000104 & 389200210001631, which has created confusion in this case.

9.3 The Id. AR submitted that the sum total of the deposit is *Rs.12,24,000/-* in the joint account of the *assessee and his wife*, which is account number *xxxx15745* and he said that the other two bank account numbers as mentioned by the AO in the body of the assessment order dated 11.12.2018 does not belong to the assessee or his wife and as such, is not at all connected with this case and has been wrongly quoted. As such, he requested us to remand the matter back to the file of the AO to make an inquiry with the bank and thereafter to allow relief to the assessee because the said amount *Rs.12,24,000/-* which was the matter in dispute has already been declared under the VSV and taxes paid accordingly.

9.4 Considering the submission, we set aside the matter back to the file of the Id. AO with a direction to cause necessary verification with *Kotak Mahindra Bank* regarding the bank accounts mentioned in the body of the assessment order, and if it is found that the dispute is in relation to the total deposit of Rs.12,24,000/- as stated by the assessee which has already been settled under the VSV and there is no other cash deposit in any bank A/c, (*which might have been inadvertently stated by the AO in last para (pg-1) of the assessment order*), then the addition made in the hands of the assessee is to be deleted.

9.4 As such, the appeal of the assessee is allowed for statistical purposes as per the above direction.

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

Order pronounced on 07.07.2025 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order

