

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'DB', AMRITSAR BENCH, AMRITSAR**

**HYBRID HEARING**

**BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND**  
**HON'BLE SHRI UDAYAN DAS GUPTA, JM**

**आयकर अपील सं./ ITA No. 30/ASR/2025**  
**(निर्धारण वर्ष / Assessment Year: 2018-19)**

<b>Ms. Babli Kalgotra</b> D/o Pritam Chand Ward No.3, Kathua Jammu and Kashmir 184101.	<b>बनाम/ Vs.</b>	<b>ITO Ward Kathua</b> Income Tax Office Herian Pattan Kathua Jammu and Kashmir-184101
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AZEPD-1302-R</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri P.N. Arora (Advocate) –Ld.AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Charan Dass (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	05-08-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	21-08-2025

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2018-19 arises out of an order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 13-12-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144 of the Act on 03-03-2023. The Ld. AR advanced legal arguments as well as grounds on merits which have

been controverted by Ld. Sr. DR. Having heard rival submissions and upon perusal of case records, the appeal is disposed-off as under.

2. The assessee did not file return of income for this year. Pursuant to receipt of information of sale of certain immovable property by the assessee, 148A proceedings were initiated against the assessee. It transpired that the property was purchased for Rs.15.68 Lacs and the assessee's share therein to the extent of 1/4<sup>th</sup> was Rs.3.92 Lacs. The amount was received through cheque. The assessee deposited cash of Rs.3.30 Lacs also in her savings bank account which was attributed to past savings and personal income. Since the income was below taxable limit, no return was required to be filed. However, Ld. AO rejected the explanation vide order under clause (d) of Sec.148A on 30-03-2022 and reopened the case vide notice u/s 148 dated 31-03-2022. The assessee filed return of income on 21-02-2023 declaring income of Rs.1.50 Lacs. During the course of assessment proceedings, the assessee was required to file documents to show availability of cash which assessee failed to do so. Consequently, Ld.AO made addition of Rs.3.52 Lacs to the income of the assessee. The Ld. CIT(A) confirmed the action of Ld. AO against which the assessee is in further appeal before us.

3. From the facts, it clearly emerges that Ld. AO has only disputed the source of cash deposits which happen to be Rs.3.30 Lacs as against Rs.3.52 Lacs as considered by Ld. AO. Upon perusal of case records, it could be seen that the cash deposits have been attributed to small gifts from relatives and past personal savings. The assessee has

declared income of Rs.1.50 Lacs. Since the income is below taxable limit, the assessee is not required to file any return of income. Nevertheless, the availability of past savings and receipt of gifts could not, altogether be ruled out considering the background of the assessee. On these facts, in our considered opinion, the impugned addition of Rs.3.52 Lacs is not sustainable on merits. We order so. The other grounds as urged by Ld. AR has been rendered mere academic in nature.

4. The appeal stand allowed in terms of our above order.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

Sd/-  
**(UDAYAN DAS GUPTA)**  
**JUDICIAL MEMBER**

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

Dated: 21-08-2025

**आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR