

IN THE INCOME TAX APPELLATE TRIBUNAL "RANCHI BENCH", RANCHI
BEFORE SHRI SONJOY SARMA, JM
&
SHRI RATNESH NANDAN SAHAY, AM

(THROUGH HYBRID MODE)

आयकर अपील सं./ITA No.296-298/RAN/2024

(निर्धारण वर्ष / Assessment Year :2017-2018)

Maya Devi, Nandpur, Jharkhand-833104	Vs.	ITO-Ward-2(1), Jamshedpur
स्थायी लेखा सं./PAN No. : BGWPD 1450 J		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Sumit Mittal, AR
राजस्व की ओर से /Revenue by	:	Shri Khubchand T Pandya, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	03/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	11/09/2025

आदेश / O R D E R

Per Sonjoy Sarma, JM :

These three appeals filed by the assessee are directed against the separate orders passed by the Id. Commissioner of Income Tax (Appeals), all dated 14.05.2024 for the assessment year 2017-2018.

2. ITA No.296/Ran/2024 is relating to assessment made u/s.147 r.w.s.144 of the Act. ITA No.297/Ran/2024 is relating to penalty order passed in the case of the assessee u/s.271AAC(1) of the Act and ITA No.298/Ran/2024 is relating to the penalty order passed u/s.270A of the Act.

3. Since the issues involved in all these appeals are common except for variations in figures, therefore, all the three appeals are heard together and disposed of by this consolidated order for the sake of convenience. First we

proceed to deal with ITA No.296/RAN/2024 for A.Y. 2017-2018, and our findings therein shall apply mutatis mutandis to the other appeals.

4. Brief facts of the case are that the assessee filed the return of income for the financial year 2016-17 relevant to the assessment year 2017-18 on 16/03/2018 declaring a total income of Rs.2,31,400/-. The husband of the assessee purchased an immovable property for a sale consideration of Rs.48,00,000 on 30.01.2017 jointly with the assessee. The entire investment of sale consideration was made by the assessee's husband namely Shri Umesh Kumar Yadav from account payee cheque from his bank account in following manner:

thereof is given as under:

Sl. No.	Name of Vendor	Cheque no. on Sale Deed / Complete Cheque No.	Date of Cheque	Date of Transfer from Bank	Amount (Rs.)	Reference/ Highlighted No. of "Schedule-V"
01	Arup Sinha	312944 / 73312944	08.06.2016	10.06.2016	21,00,000.00	Item No. 1
02	Deep Shikha Sinha	312966 / 73312966	01.07.2016	05.07.2016	8,10,000.00	Item No. 4
03	Arup Sinha	312968 / 73312968	01.07.2016	05.07.2016	4,90,000.00	Item No. 2
04	Jitendra Kumar Sinha	312969 / 73312969	01.07.2016	05.07.2016	14,00,000.00	Item No. 3
Total (1 to 4)					48,00,000.00	

4.1 In the case of the assessee, the Assessing Officer initiated proceedings u/s 147 of the Act and various notices were issued to the assessee. Ultimately, the Assessing Officer had made an addition of Rs.24 lakh i.e. 50% of 48 lakhs as undisclosed income u/s 69 of the Act and further added Rs.4,39,000/- as deemed income u/s 56(2)(vii)(b)(ii) on account of

50% of Rs.8,78,000/- i.e. the difference of stamp value of Rs.56.78 lakh and sale consideration of Rs.48 lakh by treating the assessee as a co-owner of 50% of the said purchased property. During the assessment proceedings, the assessee stated that the entire investment for purchase of property was made by her husband Shri Umesh Kumar Yadav and all payments were made through his bank account. Therefore, the addition cannot be made in the hands of the assessee. Even before the Id. CIT(A), the assessee stated the facts but the Id. CIT(A) did not consider the same by upholding the order of the Assessing Officer.

5. Dissatisfied with the above order, the assessee is in appeal before the Tribunal stating the fact that the alleged addition made in the hands of the assessee was bad in law since the property was jointly purchased by the assessee with her husband Shri Umesh Yadav in the year under consideration. In this regard, the assessment proceedings u/s.147 r.w.s.144B of the Act was initiated against the husband of the assessee and order was passed on 23.03.2022 accepting the return filed by the assessee on 27.04.2021 without making any addition.

6. Ld.AR submitted that the property was shown in the balance sheet of assessee's husband as immovable property purchased in the hands of her husband and payments were also made from the bank accounts maintained by her husband namely Umesh Yadav, therefore, on the same property 50% cannot be made addition in the hands of the present assessee as it is already reflected in the return of income filed by the

assessee's husband and in proceedings u/s.147 of the Act the return of income filed by the assessee's husband was also admitted vide order dated 23.03.2022, therefore, 50% on such purchased property the addition made in the hands of the assessee is bad in law and liable to be deleted. He further contented that mere purchase of property jointly with her husband cannot be a ground for making the addition in the hands of the assessee since the whole property was shown in the hands of her husband. Therefore, there is no question to making the same addition twice in respect of the same property, such addition cannot be made in the hands of two separate assessee, as it would amount to double taxation on the same property.

7. On the other hand, Id. Sr. DR supported the decisions of the AO and Id.CIT(A) but he could not controvert the facts as submitted by the Id.AR.

8. We after hearing the rival submissions of the parties and perusing the material available on record along with documents furnished before us, the present issue involved in the appeal regarding alleged property was purchased by her husband jointly with the assessee but all the payments were made from the bank account of the assessee's husband and in this connection assessment order was also passed in the hands of the assessee's husband vide order dated 23.03.2022 by accepting the return of income and considering his submissions. Therefore, the alleged addition made in the hands of the present assessee is bad in law since the property in question was already offered in the return of her husband. Accordingly, the present addition made in the case of the assessee is hereby directed

to be deleted and consequential penalty proceedings initiated u/s.271AAC(1) and 270A of the Act having no legs to stand, are directed to be deleted and assessee is granted the consequential relief.

9. In the result, all the captioned appeals are allowed.

Order pronounced on 11/09/2025.

Sd/-
(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 11 /09/2025

Prakash Kumar Mishra, Sr.PS.

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

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi