

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ पुणे में ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE**

**BEFORE SHRI R.K. PANDA, VICE PRESIDENT**  
**AND**  
**MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.1203/PUN/2024**  
**निर्धारण वर्ष / Assessment Year : 2012-13**

Mrs. Archana Anil Chechani, Plot No. B-76, Near Balaji Mandir, Sambhaji Nagar, Jalna-431203	<b>Vs.</b>	ACIT, Central Circle-1, Aurangabad
PAN : AFSPC1874M		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

Assessee by :	N O N E
Department by :	Shri Amol Khairnar
Date of hearing :	25-11-2025
Date of Pronouncement :	28-11-2025

**आदेश / ORDER**

**PER ASTHA CHANDRA, JM :**

The appeal filed by the assessee is directed against the order dated 03.04.2024 of the Ld. Commissioner of Income Tax (Appeals), Pune-12 [**CIT(A)**] pertaining to Assessment Year (**AY**) 2012-13.

2. This is the second round of appeal before the Tribunal. None appeared on behalf of the assessee at the time of hearing on 25.11.2015. The order sheet entries reveal that the matter was called for hearing several times between 12.03.2025 and 17.09.2025. No one was present for and/or on behalf of the assessee on most of the dates of hearing barring few in which the Ld. AR for the assessee appeared through virtual mode. On 17.09.2025, the Ld. AR appearing virtually sought additional time to make his submission in respect of the additional ground raised by the assessee before the Tribunal. Accordingly, the matter was adjourned to 25.11.2025. However, when the matter was called out none appeared on behalf of the assessee nor any application for adjournment has been filed. Under these circumstances, we deem it fit to decide this appeal on the basis of material available on record and with the assistance of the Ld. DR.

3. Although, the assessee has raised number of legal grounds challenging the validity of the assessment order, however, on merits the grievance of the assessee relates to the addition made by the Ld. AO for cash deposits of Rs.15,00,000/- in her bank account.

4. Briefly stated the facts are that the assessee is an individual and belongs to 'Mantri Group' of Jalna. A search operation u/s 132 of the Income Tax Act, 1961 (**the "Act"**) was conducted on 02.05.2023 at the business and residential premises of different members/associates concern of Mantri Group of Jalna. During the course of search at the residential premises of Shri Nilesh S. Chechani, Jalna various documents were seized. Pursuant thereto, the assessee's case was reopened for scrutiny u/s 147 of the Act by issue of notice u/s 148 of the Act dated 09.06.2016. During the course of reassessment proceedings several notices were issued to the assessee requesting the assessee to explain the nature and source of cash deposits of Rs.15,00,000/-. The assessee failed to respond to any of the notices. No return was filed in response to the notices issued u/s 142(1) of the Act. Accordingly, the Ld. Assessing Officer (**"AO"**) completed the assessment u/s 144 r.w.s. 147 of the Act vide order dated 08.12.2017 by making an addition of Rs.15,00,000/- under the provisions of section 68 of the Act. The Ld. CIT(A) dismissed the assessee's appeal on account of non-compliance to the notices issued to the assessee vide his order dated 29.01.2021. On further appeal, the Tribunal partly set aside the appeal for factual verification of the source of the deposits and investments. As directed by the Tribunal, the Ld. AO issued a show cause letter to the assessee on 09.12.2022 requesting the assessee to submit her response on or before 16.12.2022. In response thereto, the assessee submitted a detailed reply in respect of the source of cash deposits and contended that source of cash deposits need not be verified again. The only issue of double addition is to be verified. The Ld. AO held that as he had not added the impugned amount in the hands of the any of the members of Chechani family except the assessee, thus, the same is retained as per the original assessment order and the income in the hands of the assessee remains unchanged for the relevant AY 2012-13. Accordingly, the Ld. AO completed the assessment u/s 254 r.w.s. 153(5) of the Act vide order dated 23.12.2022.

5. Aggrieved by such order of the Ld. AO, the assessee carried the matter before the Ld. CIT(A). As regards, the legal grounds raised by the assessee

challenging the validity of the assessment order, the Ld. CIT(A) dismissed the additional ground raised by the assessee by observing as under:

*“3.4 The appellant has raised above additional grounds and challenged the legality of assessment order. However, the Hon'ble ITAT, Pune had restored the matter to the file of the AO for limited purpose with directions/ observation vide the para no. 5 of the order that these assessee shall not be doubly assessed in case they have made the impugned investment from the credits/deposits which have already been treated as unexplained". Hence, the AO has passed the order under consideration u/s 254 r.w.s. 153(5) dated 23.12.2022. Hence, the additional ground raised which is in respect of the legality of original assessment order u/s 147 dated 31.05.2022 cannot be admitted during the course of instant appellate proceedings. The appellant can raise grounds in respect of legality of the order u/s 147 while filing an appeal in respect of that order only and not in respect of appeal against the order u/s 254 r.w.s. 153(5). Thus, Additional Grounds no. 1 to 6 are dismissed as the same are outside the purview of the instant appeal. Thus, the appeal is decided in respect of original Grounds only.”*

6. The grounds raised on merits of the case challenging the addition of Rs.15,00,000/- made by the Ld. AO u/s 68 of the Act, the Ld. CIT(A) after considering the submissions of the assessee which are recorded in para 4.1 of his appellate order dismissed the appeal of the assessee and upheld the impugned assessment order passed by the Ld. AO u/s 254 r.w.s. 153(5) of the Act by observing as under :

*“4.2 I have considered the material placed before me. Brief facts of the case are that the Ld. AO made addition u/s 68 of Rs. 15,00,000/- in respect of the cash deposited in the bank account of the appellant. The appellant has contended that the cash was deposited by her father in law from cash available with him in his individual capacity and as a karta of his HUF. He has filed his Returns of Income in Individual capacity as well as, as a karta of his HUF. She also contended that the provisions of Sec 68 of the Act are not applicable for cash deposited in bank. It is further submitted that the Ld. AO is not justified in making addition as the cash was deposited by her father in law. The appellant's cousin mother in law Smt Ramkanwar Srinivas Chechani had approached her father-in-law for a sum of Rs. 15,00,000/- for investment in shares of Dhanlaxmi TMT Bars Pvt Ltd, Jalna. The appellant's father-in-law, Shri Subhashchandra R Chechani, had maintained cash with her from which he deposited cash of Rs. 15,00,000/- in her bank account maintained at State Bank of India, Jalna Br. vide SB A/c No. 11067650687. His bank statements, maintained for his individual and HUF status at ICICI Bank Ltd and The Chikhali Ur Co-op Bank Ltd respectively, are submitted to substantiate his creditworthiness. However, the AO made the addition stating that the Hon'ble ITAT has not given any directions to verify the source of cash deposits and has only directed to check if there is any double addition of the impugned amount of Rs. 15,00,000/- in any of the family members' case. The AO has rightly held that since the impugned amount is not added in the hands of any other family members except in the hands of the appellant, the addition needs to be retained in the hands of the appellant. Thus, I do not find any reason to deviate from the impugned Assessment Order passed by the AO u/s 254 r.w.s. 153(5). The Grounds No. 1 to 3 are, therefore, DISMISSED.”*

7. Dissatisfied, the assessee is in appeal before the Tribunal raising the following grounds of appeal :

**“1. The addition made u/s. 68 at Rs. 1500000/- for cash deposited in bank.**

*The learned Assessing Officer is not justified in making addition u/s. 68 at Rs.1500000/-, the cash has deposited by my father-in-law from cash available with him in individual and as karta of his HUF. He has also filed his Return of Income in Individual and karta of his HUF.*

*The provisions of Sec 68 of the Act are not applicable for cash deposited in bank. Therefore, the order passed by the learned A O is bad in law.*

*On appeal the learned CIT (Appeal) is also not justified in confirming the addition.*

*The addition made by the learned assessing officer and confirmed by the learned CIT (Appeal) may kindly be deleted.*

**2. Legality of Assessment Order passed in violation of Principles of Natural Justice.**

*The learned Assessing Officer has passed the Assessment Order without considering my response to submission made which is violation of Principles of natural Justice.*

3. *On the facts and in circumstances of the case as well as law on the subject, learned Assessing Officer has erred in in re-opening assessment u/s 147 by issuing notice u/s 148 of the IT. Act, 1961.*

*The learned Assessing Officer proceeded merely on basis of borrowed satisfaction and he has no factual information in his hand to have reason to believe that income has escaped assessment.*

*Thus, the assessment order passed by the learned Assessing Officer is void and bad in law, which may kindly be set aside.*

4. *Approval by appropriate authority u/s. 151 of the Act, is in mechanical, in routine manner, on incorrect information form JAO, without verifying the facts and any application of mind is not a valid approval.*

*Thus, all further assessment proceedings and assessment order are in valid, without jurisdiction and bad in law, which may kindly be set aside.*

5. *Whether the learned Assessing Officer is justified in passing the Assessment Order without confronting the information collected from JAO in pursuant to Sec 142 (2) which has utilized in the assessment 147 of the IT Act, 1961.*

6. *The appellant may kindly be allowed to add and amend the grounds of appeal.”*

8. The amended grounds of appeal along with the additional ground filed by the assessee on 08.02.2025 are as under :

**“1. The addition made at Rs. 1500000/- for cash deposited in bank.**

*The learned Assessing Officer is not justified in making addition /s. 68 at Rs.1500000/-, when the said cash has been deposited out of withdrawals made by my father-in-law from his bank account.*

*The provisions of Sec 68 of the LT Act, 1961 are not applicable for cash deposited in bank. Therefore, the order passed by the learned A O is bad in law.*

*On appeal the learned CIT (Appeal) is also not justified in confirming the addition.*

*The addition made by the learned assessing officer and confirmed by CIT(A) may kindly be deleted*

**ADDITIONAL GROUNDS OF APPEAL.**

**1. Validity of order u/s.254 rws 153(5) of the I. T. Act, 1961.**

*The Learned A. O. has passed the order u/s 254 RWS 153(5) of the I.T. Act, 1961 is a manual order, which does not contain Document Identification Number (DIN), which is not accordance with instruction of CBDT issued vide Circular No. 19/2019 dated 14/08/2019.*

*Thus, the order passed by the learned AO is not valid liable to be quashed.”*

9. Subsequently on 06.03.2025, the assessee has also raised another additional ground of appeal which is reproduced below :

**“1. The Assessment order passed under Sec 147 of the Income Tax Act, 1961 is without jurisdiction, void and bad in law.**

*A search under Sec 132 was conducted in the case of Shri Renuka Mata Multi State Urban Credit Co. Society and the assessing officer of the said society has made available my records specifically in the Insight Data to the learned Assessing Officer.*

*Once proceedings have been commenced on the basis of seized material in respect of third party and the said information made available by the A.O. of search party the provisions of sec. 153C of the Act are applicable for assessment, this excludes the application of sections 147 and 148 of the Act and hence the notice issued under sec.148 and proceedings under sec. 147 of Income Tax Act, 1961 are illegal and void ab initio.*

*Thus, the order passed by the learned AO is not valid liable to be quashed.”*

10. We have heard the Ld. DR and perused the record. The Ld. DR has filed a written note raising his objection to the admission of additional ground raised by the assessee challenging the applicability of provisions of section 147 and 148 of the Act viz.-a-viz. the provisions of section 153C of the Act contending that the same has already been adjudicated by the Tribunal during first round of appellate proceedings vide order dated 31.05.2022. We find that the Ld. CIT(A) has dismissed the appeal of the assessee both on legal grounds as well as grounds raised on merits for the reasons reproduced in the preceding paragraphs. When the matter was called out for hearing on 25.11.2025, no one appeared for and/or on behalf of the assessee and thus findings of the Ld. CIT(A) remains uncontroverted by the assessee that can enable us to take a

view contrary to the view taken by the Ld. CIT(A) on the impugned issues. We, therefore, do not find any infirmity in the order of the Ld. CIT(A) which we hereby upheld. Accordingly, the grounds raised by the assessee including the additional ground(s) are dismissed.

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

**Order pronounced in the open court on 28<sup>th</sup> November, 2025.**

Sd/-  
(R.K. Panda)  
**VICE PRESIDENT**

Sd/-  
(Asha Chandra)  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> November, 2025.  
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**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

सहायक पंजीकार/ Assistant Registrar  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune