

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

**I.T.A. No.1281/Kol/2025
(Assessment Year 2017-18)**

**Mrs. Kaveri V. Joshi,
L/H of Vinoy Pandharinath Joshi
(since deceased),
10G, Tower-4, Diamond City West,
18, Ho-Chi-Minh Sarani,
West Bengal - 700061
[PAN: ADDPJ0680R]Appellant**

vs.

**The Asstt. Commissioner of Income Tax,
Circle-2(1), Kolkata,
Aayakar Bhawan Purba,
110, Shantipally, EM Bypass,
Kolkata – 700107 Respondent**

Appearances by:

Assessee represented by : P.J. Bhide,
Hemal Mehta, FCAs

Department represented by : Monalisa Pal Mukherjee, Sr. DR

Date of concluding the hearing : 18.12.2025

Date of pronouncing the order : 23.12.2025

ORDER

The present appeal filed by the assessee arises from order dated 15.01.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), Kolkata-22 [hereafter "the Ld.CIT(A)].

2. The only issue raised by the assessee in against the various grounds of appeal is against the order of Ld. CIT(A) confirming the addition to the extent of ₹ 12,71,500/- as made by the Assessing Officer under Section 69A of the Act.

3. After hearing the rival contention and perusing the material on record, we note that the assessee has deceased and his wife Smt. Kaveri Joshi has been brought as legal heir on record. We note that during the course of assessment proceedings, the addition was made on account of cash deposited during financial year 2016-17 amounting to ₹ 23,21,500/- by the Assessing Officer relevant to A.Y. 2017-2018 which remain unexplained. We note that the assessee has not responded to the various notices as the assessee that deceased who was serving in Merchant Navy. Thereafter, in the appellate proceedings, all the documents including four bank accounts were furnished before the Ld. CIT(A) explaining the cash deposits however the Ld. CIT(A) considered only one bank account inadvertently and partly allowed the appeal by deleting the addition to the extent of ₹ 10,50,000/- thereby sustaining the addition of ₹ 12,75,500/-. In other words, the Ld. CIT(A) considered one bank account on the basis of which the Ld. CIT(A) partly allowed the appeal as stated above. The assessee has furnished before us all the bank accounts along with tally of cash withdrawals during financial year 2013-14 and 2016-17 along with bank statements and availability of cash for deposits into the bank of cash withdrawal. After examining these documents we find that the assessee had the sources for cash deposits and has fully explained source of cash deposits into bank account during financial year 2016-17. Consequently, we set aside the order of Ld. CIT(A) on this issue and direct the AO to delete the addition.

4. In result, appeal of the assessee is allowed.

Order pronounced on 23.12.2025

Sd/-
(Rajesh Kumar)
Accountant Member

Dated: 23.12.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches

1. Date of Dictation.....
2. Date on which the typed order is placed before the dictating Member and other Member.....
3. Date on which the order came back to Sr. PS.....
4. Date on which the file goes to the Bench Clerk.....
5. Date on which the file goes to the O.S.....