

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR “SMC” BENCH : NAGPUR**  
*(Through virtual)*  
**BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER**

**I.T.A.No.663/NAG/2025**  
**(Assessment Year : 2019-2020)**

Trupti Amol Giri, Eknath Vihar, New Prabhat Colony, Amravati, Maharashtra.  PAN : BSUPG 1323 D  (Appellant)	vs.	ITO, Ward-3, Amravati.      (Respondent)
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For Assessee :	Shri Nitesh Agrawal, AR
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	03.02.2026
Date of Pronouncement :	10.02.2026

**ORDER**

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 11/08/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 20.01.2025 passed u/s. 147 r.w.s. 144 r.w.s. 144B of the Act for the Assessment Year 2019-20 (A.Y.)

2. At the outset, learned counsel for the assessee requested for not pressing ground Nos. 1 & 2 challenging the validity of notice u/s. 148 of the Act and the validity of consequent assessment proceedings carried out u/s. 147 r.w.s. 144 of the

Act. Accordingly, ground Nos. 1 & 2 raising legal issues by the assessee are dismissed as not pressed.

3. The effective issue raised in the remaining grounds No. 3, 4 & 5 revolves around the addition of ₹ 3,40,000/- made u/s. 69 of the Act for the alleged unexplained investment in cash for purchase of immovable property in the form of residential flat.

4. At the outset, learned counsel for the assessee submitted that the flat has been purchased jointly with her husband and that only the name of the assessee has been added as co-owner and, therefore, all the transactions relating to payment through cheque and cash should be examined in the hands of the assessee's husband. An alternative contention has also been made that in order to explain the source of alleged cash investment of ₹ 3,40,000/-, assessee has sufficient material evidence in the form of cash withdrawn by the assessee's mother-in-law on 20.04.2018 & 09.05.2018 which has been given to the assessee as a gift and was utilized for making the alleged cash payment. He, however, fairly admitted that declaration of assessee's mother-in-law has not been placed on record and if an opportunity is granted, then the same shall be filed before the Ld. Jurisdictional Assessing Officer (JAO) along with copy of bank statement of assessee's mother-in-law and also gift declaration.

5. On the other hand, Ld. Departmental Representative (DR) supported the order of Ld. CIT(A).

6. I have heard rival contentions and perused the records placed before me. I observe that the assessee is an individual and did not file return of income for A.Y. 2019-20 claiming that income is below the taxable limit. Ld.AO based on information from DDIT/ADIT (Inv.), Unit-II, Nagpur, collected some piece of evidence during the survey action carried out u/s. 133A of the Act at the business premises of M/s. Quality Trading Company and in such impounded documents, there was information about payments of purchase of flat No. 306 at Zingabai Takli, Nagpur and in such ledger account along with cheque payment, there is a mention of cash payment of ₹ 3,40,000/- on 20.10.2018. The assessee was unable to make submissions before the Ld.AO resulting into passing of best judgment assessment and addition of ₹ 3,40,000/- made in the hands of the assessee.

7. Aggrieved with the impugned addition, assessee preferred appeal before the Ld.CIT(A), but failed to succeed.

8. During the course of hearing before this Tribunal, twofold arguments are made by the learned counsel for the assessee, firstly, that flat has been purchased by the assessee's husband and only name of the assessee has been added as a co-owner and, therefore, action if any should be taken in the hands of

the assessee's husband. Without prejudice to the first contention, an alternative contention has been made that even if cash payment is considered to be paid by the assessee, then also the assessee has sufficient material evidence in the form of cash withdrawals by the assessee's mother-in-law from a bank account given as a gift to the assessee, which has been utilized for making the alleged payment.

9. So far as first contention of the learned counsel for the assessee is concerned, I failed to find any merit because the flat has been jointly purchased in the name of the assessee and her husband and Ld.AO has carried out re-assessment proceedings. Evidence has been referred by the Ld.AO indicating a ledger account in which both modes of payments through cheque and cash made for purchase of residential flat. So far as, second-alternative contention of the assessee is concerned, I find merit and in the larger interest of justice and being fair to both the sides, I deem it appropriate to afford one more opportunity to the assessee and remit the issue back to the file of Jurisdictional Assessing Officer (JAO) for necessary verification of the contentions of the learned counsel for the assessee and further direct the assessee to furnish copy of bank statement of her mother-in-law along with declaration of giving gift in cash to the assessee and the same having been utilized for the alleged cash investment for purchase of flat. On due consideration of these evidence, Ld. JAO shall decide

the issue in accordance with law. Needless to mention that Ld.JAO shall grant fair opportunity of hearing to the assessee. Assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are partly allowed for statistical purposes.

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

Order pronounced in the open Court on 10.02.2026

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Dated : 10<sup>th</sup> February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary  
ITAT, Nagpur