

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (SMC) BENCH, AGRA**

BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No. 534/Agr/2025
Assessment Year: 2011-12**

Pooja Harwani A-44, Karam Yogi Enclave Kamla Nagar, Agra	Vs.	Income Tax Officer, Ward 2(1)(2), Agra
PAN : AAXPH4452N		
(Appellant)		(Respondent)

Assessee by	Shri Kamal Bhambhani, CA
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	18.02.2026
Date of pronouncement	19.02.2026

ORDER

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals)-2, Chennai dated 22.09.2025 for the Assessment Year 2011-12.

2. Aggrieved, the assessee is in appeal before ITAT, raising following grounds:

1 Ld. CIT(A) erred on facts as also in law in holding that the appellant had failed to discharge the onus of showing that the money did not belong to her without considering the fact that the bank account in which cash has been deposited of Rs. 10,27,980/- belongs to the spouse of the appellant, the appellant is only a joint holder in the bank account. The order of the Ld. CIT(A) is baseless and totally unwarranted under the circumstances and facts of the appellants case and deserves to be quashed and therefore may kindly be quashed.

2. The grounds of appeal mentioned hereunder are without prejudice to one another.

3. Brief facts of the case are, the case of the assessee was reopened with the prior approval and accordingly notice u/s 148 was issued. In response, the assessee filed her return of income declaring total income of Rs. 181,620/- and did not file any computation of income nor any sources of income. The AO observed that the assessee had made cash deposit of Rs.10,27,980/- in her bank account. In response, the assessee submitted that the account maintained by her was joint account with her husband and the amount was subject matter of investigation in the hands of her husband. The above submission was rejected by the AO and further notices were issued to the assessee. Since, there was no response from the assessee, the assessment was completed u/s 144 of the Act after duly issuing the notice u/s 144 of the Act and the bank deposit was added to the income of the assessee u/s 69A of the Act.

4. Aggrieved with the above order, the assessee preferred an appeal before CIT(A) – 2, Chennai. After considering the detailed submissions of the assessee, he rejected the submissions made as, it is joint account and assessee is only second name holder, her husband had already declared the same in his return of income and cash in joint account cannot be added in the hands of joint account holder. Accordingly, he sustained the addition with the observation that the assessee had not submitted any supporting documents to substantiate her claim.

5. Aggrieved with the above order, the assessee is in appeal before us. At the time of hearing, Ld AR of the assessee brought to our notice the relevant facts on record and made similar submissions as made before Ld CIT(A). No further document or any supporting material like return of income of her husband and not substantiated with any fresh material.

6. On the other hand, Ld DR relied on the detailed findings of Ld CIT(A).

7. Considered the rival submissions and material placed on record. We observed that it is fact on record the assessee along with her husband deposited Rs. 10 lakhs in the joint account maintained by them. In absence of any documents in support of the deposits belongs to the assessee's husband. Merely sworn statement of assessee husband will not be taken as proper evidence, the assessee has to demonstrate that the proper income was already declared by her husband or by her. Since there was not supporting documents, we are inclined to treat the 50% of the deposits made in the joint account belongs to the assessee. Accordingly, we direct the AO to make addition of 50% of the cash deposit in the bank account in the hands of the assessee.

8. In the result, appeal filed by the assessee is partly allowed in the above terms.

Order pronounced in the open court on 19.02.2026

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 19.02.2026

*Ganesh Kumar, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra