

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'SMC' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.2013/Del/2021  
Assessment Year: 2017-18

Harjeet Kaur, 506 Prabhat Kiran, 17 Rajendra Place, Delhi	<b>Vs.</b>	Income Tax Officer, Ward-44(1), Delhi
<b>PAN :BMWPK9810P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Sh. Rajiv Bansal, CA
Respondent by	Sh. Om Parkash, Sr. DR

Date of hearing	28.07.2022
Date of pronouncement	25.10.2022

**ORDER**

This is an appeal by the assessee against order dated 05.11.2021 passed by National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2017-18.

2. The dispute in the present appeal is confined to addition of an amount of Rs.12,01,000/- under section 69A read with section 115BBE of the Income-tax Act, 1961 (in short 'the Act').

3. Briefly the facts are, the assessee is a resident individual. For the assessment year under dispute, the assessee had filed her return of income on 05.08.2017 declaring income of

Rs.2,50,000/- . In course of assessment proceeding, the Assessing Officer noticed that as per the information available on record, the assessee had deposited cash amounting to Rs.22,01,000/- during the demonetization period. Therefore, he called upon the assessee to explain the source of such deposit. In response to the query raised, the assessee submitted that the cash available with her was out of the withdrawals made earlier for the purpose of her daughter's marriage and were again deposited in the bank account. The Assessing Officer, however, was not convinced with the submissions of the assessee. He observed that the cash withdrawals made by the assessee must have been utilized for the purpose of her daughter's marriage. Therefore, the cash deposits made during the demonetization period could not have been out of earlier withdrawals. However, partly accepting assessee's claim, the Assessing Officer added an amount of Rs.12,01,000/- under section 69A read with section 115BBE of the Act. Though, the assessee contested the aforesaid addition before learned Commissioner (Appeals), however, the addition was sustained.

4. I have considered rival submissions and perused the materials on record. As far as factual aspect relating to the issue in dispute is concerned, admittedly, the assessee had deposited

cash in her bank accounts during the demonetization period. However, before the Assessing Officer, the assessee had explained that such deposits were out of cash withdrawals made earlier by her for the purpose of her daughter's marriage. The Assessing Officer has partly accepted assessee's contention on the reasoning that the entire cash deposited in the bank account could not have been available with the assessee, as, she must have utilized a major part of it in the marriage of her daughter. However, while coming to such conclusion, the Assessing Officer has completely discarded assessee's contention that she did not incur much expenditure in the marriage as, firstly, it was a love marriage and secondly, it was performed in a Gurudwara in the presence of close relatives.

5. In my view, the explanation furnished by the assessee is believable, when the Assessing Officer has not brought on record any contrary material to demonstrate that the assessee must have incurred more expenditure in her daughter's marriage than what she claimed. In fact, it is not a case where the Assessing Officer has completely disbelieved assessee's contention that the cash deposits made in the bank accounts were out of withdrawals available with her. This is so because, though, amount of

Rs.22,01,000/- was deposited during the demonetization period, however, ultimately, the Assessing Officer has added an amount of Rs.12,01,000/-. Having considered overall facts and circumstances of the case, I am of the view that the addition made by the Assessing Officer is unsustainable. Accordingly, I delete the addition.

5. In the result, the appeal is allowed.

***Order pronounced in the open court on 25<sup>th</sup> October, 2022***

***Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER***

Dated: 25<sup>th</sup> October, 2022.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi