

IN THE INCOME TAX APPELLATE TRIBUNAL, JODHPUR BENCH, JODHPUR

BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

ITA. No. 53/JODH/2021
Assessment Year: 2017-18

Smt. Krishna Agarwal, 70 Vinayak, Durgadas nagar, Pali-306401.	Vs.	The ITO, Ward-1, Pali.
PAN/GIR No.: AISPA 8368 D		
Appellant		Respondent

Assessee by : Shri Rajendra Jain (C.A.),
Smt Raksha Birla (C.A.) &
Shri Mohit Soni (Adv.)
Revenue by : Miss Kajal Singh (JCIT)

Date of Hearing : 12/08/2021
Date of Pronouncement : 07/09/2021

आदेश / ORDER

PER: VIKRAM SINGH YADAV, A.M.

This is an appeal filed by the assessee against the order of Ld. CIT(A), NFAC, Delhi dated 31.07.2021 pertaining to assessment year 2017-18 wherein the assessee has raised the following grounds of appeal:-

"1. That on the facts and in the circumstances of the case, the CIT(A)NFAC has grossly erred in violating the principal of faceless appeal as announced for justice of honest taxpayers and the functioning of faceless processing's in honesty and judicially manner and to avoid litigation as created unnecessary by AO.

2. That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in sustaining addition of Rs 68,95,000/- in respect of unexplained cash deposits in the bank account u/s 69A of the Act.

3. That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in representing erroneous and irrelevant finding in the order which are not born out from the assessment order, and thereby sustaining arbitrary addition in a hypothetical way by putting the assessee to erroneous harassment and inconvenience.

4. That on the facts and in the circumstances of the case the CIT(A) NFAC ought to have analyzing the submission, material and legal & valid evidences in right prospective and judicial manner.

5. That on the facts and in the circumstances of the case the CIT(A) NFAC grossly erred in sustaining addition made in returned income without having any credible evidence or only on the basis of assumption and presumption."

2. During the course of hearing, the Id AR submitted that the assessee derives income from renting of commercial property and other income under the head "income from other sources" and filed her return of income declaring the total income of Rs 4,97,980/-. The case of the assessee was selected for limited scrutiny to verify the "Cash deposits during the year" and accordingly the notice u/s 143(2) & 142(1) of the Act were issued by the AO. During the assessment proceedings, the assessee has submitted that she has deposited the cash amounting to Rs. 68,95,000/- in her saving bank account maintained with Oriental Bank of Commerce and also explained such

deposits were made out of cash in hand lying with the assessee as on 01/04/2016 which can be duly verifiable from bank statements, cash flow statement and other documentary evidence placed on record. The AO only on the basis of assumption & presumption and making wrong allegation without bringing on record any material or evidence to justify such allegation had treated the cash deposits of Rs. 68,95,000/- as undisclosed income of assessee and passed the assessment order u/s 143(3) of the Act assessing the total income of Rs. 73,92,980/- by making addition of Rs. 68,95,000/- as unexplained cash deposits in bank account u/s 69A of the Act.

3. It was submitted that the assessee only source of income is rental income which was received through banking channel after deduction of TDS and duly disclosed in the return of income. However due to sudden death of husband of the assessee, the assessee was mentally disturbed and facing lots of financial problems in her life. That after the death of her husband and as per Will of her husband, the property which was in the name of her husband was transferred in her name and she subsequently sold the said property with the intention to purchase another property for her son and the remaining amount to be utilized for her survival. The sales consideration received from sale of such property in advance was received through banking channel from the buyer of property in the bank account of the assessee and on completion of sale transaction, the assessee has computed the capital gains as per provision of law and disclosed the same in her return of A.Y 2016-17.

4. It was submitted that from the bank statement, it can be observed that the assessee has received the sales consideration from sale of property in 2014 & 2015 and thereafter has withdrawn the cash for the purpose of purchase of house for her son and due to certain reasons, the property had not been purchased therefore out of such cash withdrawal, the assessee has redeposited a sum of Rs. 68,95,000/- in the bank account during the year under consideration. It was submitted that the allegation made by the Id AO in the assessment order are contrary to the material available on record as from beginning the assessee had explained that she has withdrawn the cash from the bank account and same was redeposited in the bank account. The details of cash withdrawal & cash deposits from bank account are as follow:-

A.Y 2015-16		A.Y 2016-17		A.Y 2017-18	
Date	Cash Withdrawal	Date	Cash Withdrawal	Date	Cash re-deposited
09/10/2014	25000	24/04/2015	300000	30/04/2016	500000
29/10/2014	750000	05/05/2015	200000	02/05/2016	600000
30/10/2014	750000	20/06/2015	500000	03/05/2016	400000
03/11/2014	500000	21/07/2015	500000	11/05/2016	500000
22/12/2014	700000	07/08/2015	500000	12/05/2016	500000
24/12/2014	500000	09/10/2015	600000	01/06/2016	500000
30/01/2015	200000			29/06/2016	350000
21/02/2015	600000			30/06/2016	500000
23/02/2015	500000			01/07/2016	500000
25/02/2015	600000			05/07/2016	500000
27/02/2015	500000			06/07/2016	500000
16/03/2015	400000			27/07/2016	300000

31/03/2015	500000			04/10/2016	500000
				06/10/2016	500000
				19/12/2016	245000
TOTAL	6525000	TOTAL	2600000	TOTAL	6895000

5. It was submitted that there are arbitrary allegations made by the Ld AO in the assessment order on the basis of which the addition of Rs. 68,95,000/- as unexplained source of income has been made. The abstract of assessment order in this context read as under:-

"4.3 I have gone through submission of the assessee vis-à-vis details/information available on record. The contention put-forth by assessee that cash was withdrawn in preceding years which was kept for purchase of house and due to non-selection of proper place deposited back the same in A/c is factually incorrect and not at all acceptable in view of the fact that during the F.Y. 2015-16 assessee had already shown purchase of property worth Rs.1,27,20,200/- which has already been shown in her return of income for A.Y. 2016-17. The contention of assessee with regard to keeping huge cash at home is beyond any imagination as no prudent individual will hold the huge cash for such a long period losing out to bank interest and also increasing the risk or safety of the same and thus assessee fails to explain cash deposits of Rs.68,95,000/- made by him during the year under consideration in her Bank Account. Accordingly vide this office show cause notice dated 04.12.2019 issued vide ITBA No.AST/F/143(3)/(SCN)/2019- 20/1021470721(1), the assessee was asked to show cause as to why the cash deposit of Rs.68,95,000/- deposited in her Oriental Bank of Commerce Bank

A/c No. 01782010024530 may not be treated as Unexplained Money and be taxed u/s 69A of the I.T. Act under the head Income from Other Sources and accordingly assessee was requested to reply the same online by 04.12.2019.”

6. It was submitted that the allegation of the AO that the assessee had already made the investment in property amounting to Rs. 1,27,20,200/- out of cash withdrawals from bank is factually & legally incorrect and also without application of mind as after the death of the husband of assessee, Shri Ram Prakash Agarwal on 24.01.2014, the property was legally transferred in the name of assessee on 31/03/2014 as per provision of law and also value of such property had been determined at Rs 1,27,20,200/- which was disclosed by assessee in her return of income. The assessee had sold the property after the transfer took place in her name and received the sales consideration in installment during F.Y 2014-15 & 2015-16 directly in her bank account which has been withdrawn from bank time to time and the same was again re-deposited in bank account during the year under consideration. However the AO had made incorrect and wrong interpretation of information available on record and failed to analyzed the material facts that the property so transferred in the name of assessee after death of her husband had been sold and out of such sales transaction whatsoever sales consideration received by her directly in bank account which was withdrawal & re-deposited in same bank account.

7. It was submitted that the AO had not analyzed the documentary evidence available on record and explanation furnished by the assessee

in right perspective and made the arbitrary allegation without bringing on record any material evidence to justify the allegation that the assessee has utilized cash withdrawals for purchase of alleged property. Therefore, the real colour/ true character of the transactions as discussed hereinabove which are supported form legal and valid documentary evidences which were overlooked by the AO, in arbitrary manner are illegal and unsustainable in eye of law.

8. It was submitted that admittedly the source of cash deposits in bank account had been explained with legal and valid documentary evidences by the assessee and the allegation made by AO is apparently false and incorrect as discussed hereinabove and as such only on the basis of such illegal observation the addition made by AO may kindly be deleted. Further also the AO had not brought on record any contrary material or evidence in respect of legal evidences as furnished by assessee. The Hon'ble Supreme Court in Dhakeshwari Cotton Mills Ltd v/s CIT (1954) 26 ITR 775 (SC) has held that no assessment can be made based on pure guess work and without reference to the material on hand.

9. It was submitted that the addition made by Id AO without application of mind and also in causal manner as the facts narrated and observation made by AO in assessment order without analyzed the information in right perspective and sought to make addition by falsely & incorrect conceiving a fact that the assessee had made purchased the house and cash withdrawn are used for same which is not only incorrect but also contrary to facts on record. There was no distant connection

with the material on record and observation made by him in the order. In other words the addition so made in a incorrect and false way putting the assessee to enormous harassment and inconvenience.

10. It was further submitted that there is no material or any adverse information against the assessee which shows the assessee had utilized the cash withdrawals from the banks and used elsewhere. In support, reliance was placed on the following decisions:-

a) *Hon'ble Rajasthan High Court in the case of Sind Medical Stores v/s CIT reported in 117 DTR (Raj) 78 held as under:-*

"Court in the case of Commissioner of Income Tax Vs. Tyaryamal Balchand (supra), after relying on several judgments, also upheld the finding about peak credit theory. This Court in CIT Vs. Ishwardas Mutha (2004) 270 ITR 597 (Raj.) also accepted the contention to take into account, the peak credit. When any amount is paid, later withdrawn from the books, would be available for recycling and rotation, unless otherwise established as invested elsewhere by the Revenue. We hold the assessee was entitled to the benefit of peak credit which ought to have been allowed instead of making separate addition of entire amount. However, we may observe that the Assessing Officer has to come to a definite finding that the amount withdrawn was used by the assessee in any other expenditure or investment. If the Assessing Officer comes to a finding that withdrawn amount was used or spent by the assessee for any other investment or expenditure than the benefit of peak of such credit, in such circumstances, may not be available."

b) *ITAT, Jodhpur Bench in the case of R.K. Dave v/s ITO reported in 94 TTJ 19 held as under:*

"6. We have heard both the parties and given our thoughtful consideration to the rival submissions with reference to facts, evidence and material on record. From the facts discussed above, it is obvious that the assessee had placed cash flow statement before the authorities below. A copy of the same is also placed at p. 33 of the paper book. It is also not in dispute that the assessee had withdrawn an amount of Rs. 45,000 on 9th July, 1990 and 10th July, 1990. It is not the case of the Revenue that the amounts so withdrawn were utilized elsewhere. Mere fact that the assessee could not explain the time gap between the amount withdrawn and the investment in NSCs or where the amount was kept would not itself justify the addition. The claim of the assessee could have been rejected only if the source of balance in the bank account was not established or it could have been demonstrated that the amount so withdrawn was utilized elsewhere. This is not the case here. Therefore, we do not find any justification for sustaining the impugned addition. Accordingly, the order of CIT (A) is set aside and the addition is deleted. This ground of appeal is allowed."

c) ITAT Pune Bench in the case of Sunanda Sanjay Chandaliya, ITA No. 1967/PUN/2018 dated 02/05/2019 held as under:

"The view point of the AO in not accepting the genuineness of the source of deposits in the bank account on the ground that the cash was allegedly kept in hand for a long period of two years, in my considered view is not tenable. Once it is established that such amount was spent elsewhere. The Hon'ble Kerala High Court in CIT Vs. K. Sreedharan (1993) 201 ITR 1010 (Kerala) has held that: The period of four years between 1976-77 and 1980-81 is not so long a period as to rebut the presumption regarding the continued availability of the amount.

5. Adverting to the facts of the instant case, it is seen that the assessee was regularly filing returns and balance sheets on year to year basis. The availability of cash in hand from maturity of FDRs in past and re-depositing of proceeds in the bank account in the instant year, cannot be doubted as the factum of maturity of FDRs has not been disputed by the AO. When the Hon'ble Kerala High Court in the aforementioned case has accepted the

availability of unutilized cash for four years as reasonable, there is no reason to doubt such availability for two years in the instant case. In view of the foregoing discussion, I am satisfied that the addition was wrongly sustained. I, therefore, order to delete the addition."

d) *ITAT Mumbai Bench in the case of Shri Vinay Dashrath Gupta, ITA No. 2240/MUM/2018 dated 05/04/2019 held as under:*

"8. I have considered rival submission and perused material on record. Undisputedly, in the relevant previous year the assessee has made cash deposits into his savings bank account. While explaining the source of such cash deposits, the assessee had submitted that such deposits were made out of cash withdrawals from the current account. Though, no substantive evidence has been submitted by the assessee to conclusively co-relate withdrawals with the deposits, however it is observed, the fact that the assessee has made sufficient cash withdrawals from the current account has not been disputed by the Assessing Officer and learned Commissioner (Appeals). This fact is very much evident from the observations of the learned Commissioner (Appeals) in Para 5.3 of his order. Therefore, the availability of sufficient cash at the hands of the assessee to make the deposits in the saving bank account cannot be doubted. More so, when the Departmental Authorities have not been able to identify the utilization of cash withdrawals from the current account in any other assets/ mode or manner. That being the case, the explanation of the assessee that being a contractor he required sufficient cash and the unutilized cash is again re-deposited to savings bank account cannot be disbelieved on mere presumption and surmises. That being the case, since assessee's contention has not been proved to be false through proper reasoning and supporting material, the addition made under section 68 of the Act cannot be sustained. Accordingly, I delete the addition made by the Assessing Officer. This ground is allowed."

e) *ITAT, Delhi Bench in the case of ACIT v/s Baldev Raj Charla reported in 121 TTJ 366 held as under:*

"Income from undisclosed sources- Addition under s. 69- Cash deposits – There being no material with IT authorities to show

that the amounts of cash deposits in question, admittedly withdrawn from bank and assessee's concern, were utilized for any other purpose, no addition could be made only on the ground that there was time gap between the withdrawals and the corresponding cash deposits."

f) *ITAT Delhi Bench in the case of Gordhan v/s ITO, ITA No. 811/Del/2015 dated 19/10/2015 held as under:*

"but this addition has been confirmed by Ld. CIT (A) on the basis that there is time gap between the assessee's withdrawals from his own partnership M/s AWI or from his own bank. There is finding recorded by the Ld. AO or by the Ld. CIT (A) that apart from depositing these cash into bank as explained by the assessee, there was any other user by the assessee of these amounts and in the absence of that, simply because there was a time gap, the explanation of the assessee cannot be rejected and hence the addition confirmed by the Ld. CIT (A) is not correct. We, therefore, delete the same. This ground of the assessee is allowed."

g) *ITAT Lucknow Bench in the case of Smt. Veena Awasthi, ITA No. 215/LKW/2016 dated 30/11/2018 held as under:*

"8. We have perused the case record and heard the rival contentions. We find that addition has been made by the Assessing Officer, as is evident from his order, on the ground that he has come to the conclusion that cash deposits were from some other source of income which is not disclosed to the Revenue. Assessing Officer nowhere in his order has brought out any material on record to show that assessee is having any additional source of income other than that disclosed in the return nor Assessing Officer could spell out in his order that cash deposits made by the assessee was from some undisclosed source. All throughout Assessing Officer has raised suspicion on the

behavioral pattern of frequent withdrawal and deposits by the assessee. There is no law in the country which prevents citizens to frequently withdraw and deposit his own money. Documentary evidences furnished before the Revenue clearly clarifies that on each occasion at the time of deposit in her bank account, assessee had sufficient availability of cash which is also not disputed by the Revenue. Entire transaction of withdrawals and deposits are duly reflected in the bank account of the assessee and are verifiable from relevant records. Assessing Officer himself admitted that assessee had sufficient cash balance on each occasion at the time of deposit in her bank account on different dates during the assessment year under consideration. We have also examined the order of Id. CIT (A) and we find that his decision is based on facts on record and is supported by adequate reasoning and, therefore, we do not want to interfere with the order of Id. CIT (A) and accordingly we uphold the findings of the Id. CIT (A) sustaining relief granted to the assessee."

h) ITAT Delhi Bench in the case of Muon Computing P. Ltd. vs. ITO, ITA No. 7606/Del/2019 dated 04/08/2021 held as under:

"9. There is no dispute with regard to the fact that Revenue has not brought any material suggesting that the withdrawal made by the assessee were utilized for making payments. It is also not brought on record that the amounts so withdrawn from the bank account was utilized for any other undisclosed purposes. Further, it is noticed that Ld.CIT(A) observed that despite having sufficient cash in hand, the assessee withdraw the amount. It is correct that the assessee has withdrawn higher amounts than the immediate preceding years but that cannot be sole reason for making addition purely on the basis of suspicion. Further, I failed to understand the reasoning of the Assessing Officer that the amount was withdrawn to justify the cash deposits during demonetization period i.e. between 09.11.2016 to 30.12.2016. It is also seen that the cash was withdrawn much prior to such

event. So far observation regarding sharp increase in payable expenses is concerned, there is no finding by the Assessing Officer that such expenses are bogus. Therefore, in my considered view, the addition has been made purely on the basis of suspicion. Such action of authorities below cannot be affirmed. I, therefore, direct the Assessing Officer to delete the impugned addition. Thus, ground raised by the assessee in this appeal is allowed."

i) ITAT Hyderabad Bench in the case of ITO vs. Shri M. Prabhakar, ITA No. 1727/HYd/2014 dated 11/11/2016 held as under:

"9. Considered the rival submissions and perused the material facts on record. The assessee has deposited Rs. 34.70 lakhs during this AY and there is sufficient cash available in his possession as per the cash book and Wealth Tax return submitted by the assessee. The mute question before us is whether the cash deposited was coming out of the cash available with the assessee, which was kept by him for last two years. It was not brought on record why he has withdrawn so much of money and what made the assessee to keep such huge money in hand. But, on record, submitted by the assessee, we find that he had sufficient money. Even the AO could not bring any proof that the assessee has in fact utilized or applied the cash withdrawn two years back, except making a remark that there is no possibility of keeping such amount by the assessee being a NRI. He has not brought on record, why he cannot keep so much of cash in hand and no contrary findings were given by him against the submissions of assessee. AO has made the addition merely on conjectures/surmises/suspicion and no proper reasons were given why he cannot keep the cash in hand except the remark of being an NRI. In our view, the Hon'ble Supreme Court in the case of Dhakeswari Cotton Mills Ltd. (supra) has held that the AO cannot complete the assessment purely on guess and without any reference to evidence or any material at all. Also in the case of

Umacharan Shaw & Brothers (supra), the Apex Court has held that AO cannot complete the assessment merely on suspicion which cannot take the place of proof in these matters. Respectfully following the ratio laid down by the Hon'ble Supreme Court in the said cases, we hold that the AO made the assessment merely on suspicion and without bringing any cogent material on record to establish that assessee cannot keep the cash in his hand being a NRI. Accordingly, we uphold the order of the CIT(A) in deleting the addition of Rs. 34,70,000/- made by the AO and dismiss the grounds raised by the revenue in this regard."

11. It was further submitted that the Id CIT(A) has confirmed the addition made by the AO holding that the keeping huge cash at house for such a long period is beyond any imagination as the only income of the appellant is interest income. It was submitted that this is a mere assumption and has no legal basis and reference was drawn to the decision of Hon'ble Kerala High Court in CIT Vs. K. Sreedharan (1993) 201 ITR 1010 (Kerala) wherein it was held that the period of four years between 1976-77 and 1980-81 is not so long a period as to rebut the presumption regarding the continued availability of the amount.

In light of above, it was submitted that the addition made by the AO and confirmed by the Id CIT(A) may be deleted.

12. Per contra, the Id. CIT/DR relied on the finding of the lower authorities and our reference was drawn to the findings of the Id. CIT(A) which are contained at para 6 of his order which reads as under:-

"6. Ground Nos. 2, 3 and 4: The written submission of the appellant and the order of AO has been gone through. The appellant had deposited the cash amounting to Rs.68,95,000/- on different dates in the bank account maintained with Oriental Bank of Commerce. The appellant submitted that it was deposited out of cash withdrawals from same bank account in previous years. The appellant also submitted that the amount was withdrawn to purchase the property for her son but due to certain reason, the property could not be purchased and the same amount was redeposited. However, keeping huge cash at house for such a long period is beyond any imagination as the only income of the appellant is interest income. Therefore, why would individual will hold such a huge amount in cash in hand and forgo the interest income, which could have been earned. Further on perusal of documents submitted by the appellant, it was found that the redeposited cash was further transferred to same other parties through cheque/ RTGS for other purpose. Therefore, the explanation does not seems to be Bonafide. The case law relied by the appellant have been gone through and it has been found that the facts of the case relied upon, have been different from the facts of the present case. Therefore, keeping in view the facts and circumstances of the case, the disallowance made by the AO is here by sustained. Ground Nos. 2,3 and 4 of the appellant are dismissed."

13. We have heard the rival contentions and perused the material available on record. The issue under consideration relates to source of cash deposits of Rs. 68,95,000/- in the bank account maintained by the assessee with the Oriental Bank of Commerce and the explanation furnished by the assessee explaining such source of cash deposits. It is not in dispute that the bank account which is in the name of the assessee has been operated by her and the cash has also been

deposited by her. Thus, the factum of bank account belonging to the assessee and deposit of cash by the assessee herself is not in dispute and therefore, in such circumstances, the Assessing officer is well within his jurisdiction to enquire about the source of such deposits and seek explanation from the assessee and examine whether the explanation so furnished is reasonable, appropriate and satisfactory in the facts and circumstances of the present case.

14. In this regard, it is noted that the assessee has explained that out of earlier year's cash withdrawals from her bank account which were available as cash balance as on 01/04/2016, the assessee had deposited a sum of Rs. 68,95,000/- in her bank account during the year under consideration. It has been submitted that the assessee has sold a property, transferred in her name after the death of her husband, for a consideration of Rs 1,31,45,200/- during the financial year 2015-16 and the sale consideration has been received in installments during the financial year 2014-15 and financial 2015-16 directly in her bank account which has been subsequently withdrawn from time to time and due to non-fulfillment of purpose for which the cash was withdrawn, it was again re-deposited in the bank account during the year under consideration. In this regard, it is noted that the assessee in her return of income for A.Y 2016-17 has disclosed sale consideration on sale of plot of land for Rs 1,31,45,200/- and offered capital gains to tax. The plot has been sold through a registered deed and the valuation has been determined at Rs 1,31,45,200/- by the stamp duty authority. Thus, the sale consideration equivalent to stamp duty value has been duly disclosed by the assessee and there is no finding that the assessee

has received any amount over and above the declared sale consideration. Therefore, given that the sale consideration has been received directly in the assessee's bank account, the source of cash withdrawals in the earlier two years has been clearly demonstrated by the assessee and we see no reason but to accept the said explanation which is clearly demonstrated through the sale documentation and tax filings by the assessee.

15. We further note that the cash withdrawals in the earlier two years have not been disputed by the Revenue and only reason why the explanation of the assessee that cash deposits in the year under consideration is out of earlier years withdrawals has not been accepted is that keeping huge cash at home for such a long period is beyond any imagination. In this regard, we believe that there cannot be any standard yardstick which can be applied and what needs to be examined is the reasonability of the explanation so furnished by the assessee on the touchstone of facts and circumstances of each case. In the instant case, it has been submitted that the cash was withdrawn for the purposes of purchase of another property by the assessee for her son however, the transaction couldn't fructify and as a result, the assessee decided to re-deposit the amount in the bank account. In an ideal situation, such an explanation is expected to be supported by some documentary evidence however, mere absence of supporting documentation cannot be a reason enough to allege any malafide in the explanation so submitted especially where the assessee has explained and duly disclosed the source of deposits in the bank account out of which the withdrawals have been made and has thus established the

necessary linkage and availability of cash in hand. The various decisions of the Coordinate Benches cited at the Bar by the Id AR also lays down a broad proposition that mere time gap between withdrawals and deposits cannot be a sole basis for rejecting the explanation of the assessee regarding availability of cash in hand where there is no material that amount so withdrawn has been utilized somewhere else and thus supports the case of the assessee. In the entirety of facts and circumstances of the case, we believe that there is no justifiable basis to hold that the explanation so furnished by the assessee cannot be accepted and find the explanation so furnished is reasonable, appropriate and satisfactory in the facts and circumstances of the present case and hereby direct the addition so made be deleted.

In the result, the appeal filed by the assessee is allowed.

Order pronounced in the open Court on 07/09/2021.

Sd/-
(Sandeep Gosain)
Judicial Member

Sd/-
(Vikram Singh Yadav)
Accountant Member

Jodhpur

Dated:- 07/09/2021.

*Santosh

Copy of the order forwarded to:

1. A. The Appellant- Smt. Krishna Agarwal, Pali.
2. The Respondent- ITO, Ward-1, Pali.
3. CIT
4. CIT(A)

5. DR, ITAT, Jodhpur.
6. Guard File { ITA No. 53/Jodh/2021 }

By order,

Asst. Registrar