

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'SMC', CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य  
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA No. 434/CHD/2019

निर्धारण वर्ष / Assessment Year : 2014-15

Shri Vijay Kumar, H. No. 90/2, Chah Mugla, Mohlla, Old Lal Bagh, Patiala Punjab 147001	Vs. बनाम	The ITO, Ward-1, Patiala
स्थायी लेखा सं./PAN NO: AJJPK3728R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Kuldeep Dhiman, Advocate

राजस्व की ओर से/ Revenue by : Sh. Rohit Mehra, Sr.DR

सुनवाई की तारीख/Date of Hearing : 12.09.2019

उदघोषणा की तारीख/Date of Pronouncement : 12.09.2019

**आदेश/Order**

The present appeal has been preferred by the assessee against the order dated 22.01.2019 of the Commissioner of Income Tax (Appeals), Patiala [hereinafter referred to as 'CIT(A)'].

2. The assessee in this appeal has taken following grounds of appeal:-

1. That the order of the Ld. Commissioner of Income Tax Appeal (s) Patiala is bad in law and against facts of the case.
2. That the Ld. Commissioner of Income Tax Appeal (s) Patiala is not justified in restrict the addition of Rs. 2,00,000/- on cash deposited in bank which is not part of the limited scrutiny.

- a.) *The assessing officer had also erred in making addition of Rs. 282500/- on account of cash deposited in saving bank account which was deposited out of gross receipt which shown in Income tax Return.*
- b.) *The assessing officer had also erred in making addition on cash deposited which was not bases of the opening of limited scrutiny. The assessing officer in erred in not following the guidelines and instruction of CBDT dated 29/12/2015, 14/06/2016.*
- c.) *That the Assessing officer made addition without issuing proper Show causes notice while make adverse view of the reply of the assessee.*
3. *That the Ld. Assessing officer in erred in computing tax under section 115bbe of Income Tax Act 1961.*
4. *That the Ld. Commissioner of Income Tax Appeal (s) Patiala is erred in illegally charging interest u/s 234B.*
5. *The appellant Craves leave to add, amend or delete any of the grounds (s) of appeal before it is finally heard.*

3. The main contention of the Ld. Counsel for the assessee is that the Assessing Officer while making the impugned additions has exceeded his jurisdiction. That the case of the assessee was selected for limited scrutiny issue i.e. regarding security transaction. The Assessing Officer could not find any reason to make any addition in respect of issue for which the limited scrutiny was done. However, the Assessing Officer made the certain other additions for which the Assessing Officer did not have any jurisdiction.

4. The Ld. DR has been fair enough to admit that the impugned additions have been made by the Assessing Officer on certain other issues, whereas, the case of the assessee was selected for the purpose of limited scrutiny relating to security transactions

5. I find that the additions made by the Assessing Officer, thus, being exceeding his jurisdiction are not sustainable in the eyes of law and the same are accordingly ordered to be deleted.

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

Order dictated and pronounced in the Open Court immediately on completion of hearing.

Sd/-

(संजय गर्ग / SANJAY GARG)

न्यायिक सदस्य/ Judicial Member

**Dated : 12. 09.2019**

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,  
CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar