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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 527/2018 & CM APPL. 18580/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) - 2
..... Appellant

versus

RENU NANDA ..... Respondent

\+ ITA 529/2018 & CM APPL. 18581/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL) - 2
..... Appellant

versus

RENU NANDA ..... Respondent

Present: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.
None for the respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% **07.05.2018**

The Revenue's appeal is directed against an order of the Income Tax Appellate Tribunal (ITAT) questioning the deletion of certain amounts brought to tax in the hands of the assessee for A.Y. 2005-06 and A.Y. 2007-08. The scrutiny assessment under Section 153A of the Income Tax Act, 1961 (hereafter referred to as 'the Act') concluded in the hands of the assessee whereby the Assessing Officer

(AO) added certain amounts, received by her from her husband. The lower appellate authorities granted relief to the appellant holding that in the course of the search and seizure no fresh material had been recovered. This view is supported by the judgment of this Court in *CIT v. Kabul Chawla (2016)* 380 ITR 573. Furthermore, the Court notices that the AO added this amount in the hands of the assessee on the ground that the source of the assessee's husband's income or receipts was not made known. On this aspect, both the lower appellate authorities have ruled correctly that the assessee is not under an obligation to establish the source of the source and merely has to indicate that the receipt is genuine from an identified party.

In view of the above, the Court is of the opinion that no substantial question of law arises. The appeals are dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 07, 2018
kks