## IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA

[Before Shri Mahavir Singh, JM & Shri M. Balaganesh, AM]

## I.T.A No.767/Kol/2012 Assessment Year: 2001-02

Ranjit Kumar Saha Vs. Assistant Commissioner of Income-tax (PAN:ALQPS1759K) Circle-42, Kolkata

(PAN:ALQPS1759K) Circle-42, Kolkata (Appellant) (Respondent)

> Date of hearing: 25.08.2015 Date of pronouncement: 14.09.2015

For the Appellant: Shri Subash Agarwal, Advocate For the Respondent: Shri Amitabh Chaudhuri, Addl. CIT

## **ORDER**

## Per Shri Mahavir Singh, JM:

This appeal by assessee is arising out of order of CIT(A)-XXX, Kolkata in appeal No. 143/CIT(A)-XXX/Cir-42/2011-12 dated 23.02.2012. Assessment was framed by ACIT, Circle-42, Kolkata u/s. 143(3)/254 of the Income-tax Act, 1961 (hereinafter referred to as of the Actö) for AY 2001-02 vide its order dated 18.11.2008.

- 2. The only issue in this appeal of assessee is against the order of CIT(A) confirming the action of AO in treating the gift received from mother of Rs.5 lacs as income u/s. 69A of the Act. For this, assessee has raised following ground, which was revised as under:
  - "1. For that on the facts and in the circumstances of the case, the Ld. CIT(A) was not justified in confirming the addition of Rs.5,00,000/- made by the AO on account gift received by the appellant from his mother by wrongly invoking the provision of section 69A."
- 3. Briefly stated facts are that the assessee claimed to have received gift of Rs. 5 lacs from his mother and AO required the assessee explain the gift but the AO has not accepted the explanation of the assessee. It was explained before the AO that Smt. Haridasi Saha, mother of the assessee received cash gifts on her 63<sup>rd</sup> birthday from 28 persons. The assessee submitted a list of 28 persons before the AO, before the CIT(A) and also now before us with their names, address, PANs, relation and amount of gift received. The amount of gift received varies from Rs. 13,000/- to Rs.20,000/-. According to assessee, all the 28 persons were filing return of income who gifted a total sum of Rs. 5 lacs and in turn Smt. Haridasi Saha gifted this amount to her son, the assessee herein. The AO has not accepted any of the explanation of the assessee and made addition of the above gifts as unexplained income of the assessee under section 69A of the Act. Aggrieved, assessee preferred appeal before CIT(A), who also confirmed the action of AO. Aggrieved, now assessee is in appeal before us.
- 4. We have heard rival submissions and gone through facts and circumstances of the case. We find that assessee mother Smt. Haridasi Saha has received gift amounting to Rs.5 lacs from following 28 persons, whose complete names, addresses, PANs, relations and amount of gift received as mentioned as under:

BABUL CHANDRA SAHA	500,000.00	TOTAL				
BABUL CHANDRA SAHA   SAHA PALLY, BARASAT, 24 PGS (N)   AVDPS5563Q   SON-IN-LAW   HARIPADA SAHA   DURGANAGAR, BADRA, KOLKATA - 79   AVDPS5563Q   SON-IN-LAW   LAKSHMI RANI SAHA   Z. AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81   AUDPS5363D   NICE   NARAYAN CHANDRA SAHA   Z. AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81   AUDPS5363D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5364D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5364D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5364D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5364D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5362D   NICE   SUJIT SAHA   DUNILAP SUPER MKT. Z4 PGS (N)   AVDPS5362D   DAUGHTER   DAUGHTER   AVDPS5362D   DAUGHTER   AVDPS5362D   DAUGHTER   AVDPS5362D   DAUGHTER   D						
BABUL CHANDRA SAHA	13,000	BROTHER		RABINDRAPALLY, KESTOPUR, KOLKATA -	RAMA KANTA SAHA	28
NAME   ADDRESS   PAN   RELATION   DIFT	16,000	NEPHEW	AVDPS5624C	AD-387, RABINDRAPALLY, KESTOPUR, KOLKATA - 101	CHANDAN KR. SAHA	27
NAME   ADDRESS   PAN   RELATION   GIFT	17,000	NEPHEW	AVGPS8433A	65/4, DEBINBASH ROAD, KOLKATA - 74	SANTI SAHA	26
BABUL CHANDRA SAHA	17,000	BROTHER-IN-LAW	ASXPS2419N	AD-387, RABINDRAPALLY, KESTOPUR, KOLKATA - 101	HARADHAN SAHA	25
RABUL CHANDRA SAHA  SAHA PALLY, BARASAT, ZA PGS (N)  HARIPADA SAHA  LAKSHINI BANI SAHA  LAKSHINI BANI SAHA  LAKSHINI BANI SAHA  LAKBHINI BANI SAHA  LARIPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  DUNGANAGAR, BADRA, KOLKATA - 79  AUDPSS5670  AUDPSS5670  MEPHEW  SEEMA RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  BHOLA NATH SAHA  BAUBSSSSES  BAUGHTER  BAUBSSSES  BAUGH	19,000	NEPHEW	ASXPS8815N	BE-24, RABINDRA PALLY, KRISHNAPUR, KOLKATA - 101	SUJIT SAHA	24
BABUL CHANDRA SAHA SAHA PALLY, BARASAT, ZA PGS (N) HARIPADA SAHA LAKSHMI RANI SAHA LAKSHARA LARIPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  BHOLA NATH SAHA DUNLAP SUPER MKT. ZA PGS (N) BHOLA NATH SAHA SAHA PALLY, BARASAT, ZA PGS (N) SUBHA RANI SAHA MADHYANGRAM BAZAR, CHOWMATHA, ZA PGS (N) SUBHA RANI SAHA MADHYANGRAM BAZAR, CHOWMATHA, ZA PGS (N) SUBHA RANI SAHA MADHYANGRAM BAZAR, CHOWMATHA, ZA PGS (N) KANA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576P DAUGHTER MONI RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA DUNLAP SUPER MKT. ZA PGS (N) AVDP\$5576D DAUGHTER ANNA RANI SAHA SHYAMINAGAR SUPER MKT. ZA PGS (N) AVDP\$5585C SON-IN-LAW KRISHNA DHAN SAHA SHYAMINAGAR SUPER MKT. ZA PGS (N) AVDP\$55875D GRANDSON-IN-LAW SATINABANI SAHA SHYAMINAGAR SUPER MKT. ZA PGS (N) AVDP\$55875D GRANDSON-IN-LAW SANKAR SAHA SAHA SAHAA S	18,000	NEPHEW	ASXPS8870R	BE-24, RABINDRA PALLY, KRISHNAPUR, KOLKATA - 101	SANKAR SAHA	23
BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHNI RANI SAHA  LAKSHNI RANI SAHA  SUUNGANAGAR, BADRA, KOLKATA - 79  LAKSHNI RANI SAHA  LAKSHNI RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  LAKSHNI RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  SEEMA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  SHAHA PALLY, BARASAT, ZH PGS (N)  SUBHA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  KANA RANI SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  RONU RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS595B  DAUGHTER  CHANDAN KR. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS596B  DAUGHTER  DAUGHTER  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS597B  DAUGHTER  DAUGHTER  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS597B  DAUGHTER  DAUGHTER  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS597B  DAUGHTER  DAUG	19,000	NEPHEW	AKAPP9948A	DURGANAGAR, BADRA, KOLKATA - 79	HARIPADA PODDAR	22
BABBUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA- 79  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA- 79  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA- 79  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA- 79  AVDPSS160M  NEPHEW  SEEMA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  CHANDAN KR. SAHA  CHANDAN KR. SAHA  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA- 64  KANA RANI SAHA  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA- 64  KANA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  AVDPSS160M  AVDPSS541E  AVDPSS541E  AVDPSS541E  DAUGHTER  AVDPSS541E  DAUGHTER  AVDPSS524C  GRANDSON  RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  AVDPSS524C  GRANDSON  AVDPSS524C  GRAN	20,000	NICE	АКАРР8977Н	2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81	SABITRI PODDAR	21
BABUL CHANDRA SAHA	15,000	NICE	ALHPS3680A	65/4, DEBINBASH ROAD, KOLKATA - 74	GOURI RANI SAHA	20
NAME  ADDRESS  PAN  RELATION  GIFTE  BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  Z, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  NARAYAN CHANDRA SAHA  Z, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  SEEMA RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  SUJIT SAHA  BHOLA NATH SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  SUBHA RANI SAHA  CHANDAN KR. SAHA  MADHYAMGRAM BAZAR, CHOWMATHA, 24 PGS (N)  SUBHA RANI SAHA  CHANDAN KR. SAHA  AE-542, SALT LAKE CITY, KOLKATA - 79  RONU RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUKIMAR SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS595B  CHANDAN KR. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS5976  DAUGHTER  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS624C  GRANDSON  KRISHNA DHAN SAHA  DUNLAP SUPER MKT. 24 PGS (N)  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS694G  SON-IN-LAW  KRISHNA DHAN SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  ANDPSS6956  ANDPSS6976  DAUGHTER  ANDPSS6976  CHANDAN SAHA  SHYAMINAGAR SUPER MKT. 24 PGS (N)  ANDPSS6976  ANDPSS6976  DAUGHTER  ANDPSS6976  CHANDAN SAHA  SHYAMINAGAR SUPER MKT. 24 PGS (N)  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  KRISHNA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  KRISHNA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  KRISHNA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  KRISHNA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  KRISHNA SAHA  ANDPSS6976  ANDPSS6976  CHANDSON-IN-LAW  ANDPSS6976  CHANDSON-IN-LAW  ANDPSS6976  CHANDSON-IN-LAW  ANDPSS6976  CHANDAL	17,000.00	NEPHEW	AVDPS5710K	65/4, DEBINBASH ROAD, KOLKATA - 74	SANKAR SAHA	19
NAME   ADDRESS   PAN   RELATION   GIFTE	15,000	NEPHEW	AVDPS6075R	KOLKATA -	SATYABAN SAHA	18
BABUL CHANDRA SAHA SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  LAKSHMI RANI SAHA  Z, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  NARAYAN CHANDRA SAHA  DURGANAGAR, BADRA, KOLKATA - 81  SEEMA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  BHOLA NATH SAHA  DUNLAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  CHANDA NK. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  RONU RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 48  CHANDAN KR. SAHA  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 48  CHANDAN KR. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  RONU RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDPSS5624C  GRANDSON  ANDPSS5636  DAUGHTER  ANDPSS6636  DAUGHTER  ANDPSS5636  DAUGHTER  A	19,000	GRANDSON-IN-LAW	AVGPS8575D	SAHA PALLY, BARASAT, 24 PGS (N)	RATAN SAHA	17
BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  SEEMA RANI SAHA  BUULANDRA SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  LAKSHMI RANI SAHA  SEEMA RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 81  AUCPS9913J  NICE  NARAYAN CHANDRA SAHA  DUNGANAGAR, BADRA, KOLKATA - 81  AUCPS9913J  NICE  NICE  SEEMA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  BHOLA NATH SAHA  BUULAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  CHANDAN KR. SAHA  MADHYAMGRAM BAZAR, CHOWWATHA, 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANNA RANI SAHA  DUNLAP SUPER MKT. 24 PGS (N)  ANDESSASSI  BAUGHTER  BAUGHTER  ANDESSASSI  BAUGHTER  BAUGHTER  ANDESSASSI  BAUGHTER  BAUGHTER  ANDESSASSI  BAUGHTER  ANDESSASSI  BAUGHTER  BAUGHTER  BAUGHTER  ANDESSASSI  BAUGHTER  BAUGHTE	20,000	NICE	AVDPS5657F	SHYAMNAGAR SUPER MKT, 24 PGS (N)	KAJAL RANI SAHA	16
NAME         ADDRESS         PAN         RELATION         GIFT F           BABUL CHANDRA SAHA         SAHA PALLY, BARASAT, 24 PGS (N)         AVDPS5563Q         SON-IN-LAW         HARIPADA SAHA         DURGANAGAR, BADRA, KOLKATA - 79         AVDPS5547A         NEPHEW         MEPHEW           LAKSHMI RANI SAHA         2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81         AUCPS9913J         NICE         MEPHEW           SEEMA RANI SAHA         2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81         AUDPS5160M         NEPHEW         MEPHEW           SEEMA RANI SAHA         DUNLAP SUPER MKT. 24 PGS (N)         AUDPS8595B         NICE         MICE           SUJIT SAHA         DUNLAP SUPER MKT. 24 PGS (N)         AVDPS6162P         NEPHEW         MEPHEW           BHOLA NATH SAHA         DUNLAP SUPER MKT. 24 PGS (N)         AVDPS5941E         DAUGHTER         MEPHEW           MONI RANI SAHA         144, S.K. DEB ROAD, KOLKATA - 48         AVDPS5941E         DAUGHTER         AVDPS5976P         DAUGHTER           KANA RANI SAHA         DUNLAP SUPER MKT. 24 PGS (N)         AVDPS5624C         GRANDSON         AVDPS5870L         DAUGHTER           ANNA RANI SAHA         DUNLAP SUPER MKT. 24 PGS (N)         AVDPS5624C         GRANDSON         AVDGRS68495         DAUGHTER           ANNA RANI SAHA         DUNLAP SUPER	20,000	SON-IN-LAW	AVDPS5685C	97/32, EAST SINTHEE ROAD, KOLKATA - 30	KRISHNA DHAN SAHA	15
BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  LAKSHMI RANI SAHA  Z, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  SEEMA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 81  SEEMA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  BHOLA NATH SAHA  DUNLAP SUPER MKT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MKT. 24 PGS (N)  KANA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 48  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 48  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 48  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 64  KANA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 64  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 64  CHANDAN KR. SAHA  DURGANAGAR, BADRA, KOLKATA - 64  ANDPSS576P  DAUGHTER  ANDPSS576B  DAUGHTER  ANDPSS576B  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER  ANDPSS576B  DAUGHTER  DAUGHTER	19,000	SON-IN-LAW	AVDPS5604G	KOLKATA -	SUKUMAR SAHA	14
BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  LAKSHMI RANI SAHA  Z, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  SEEMA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  SEEMA RANI SAHA  DURGANAGAR, BADRA, KOLKATA - 79  BHOLA NATH SAHA  DUNLAP SUPER MKT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  BHOLA NATH SAHA  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  CHANDAN KR. SAHA  DUNLAP SUPER MCT. 24 PGS (N)  AVDPS5576P  DAUGHTER  AVDPS5576P  DAUGHTER  DAUGHTER  DUNLAP SUPER MCT. 24 PGS (N)  AVDPS5576P  DAUGHTER  DAUGHTER  DUNLAP SUPER MCT. 24 PGS (N)  AVDPS5576P  DAUGHTER  DAUGHTER  DUNLAP SUPER MCT. 24 PGS (N)  AVDPS5576P  DAUGHTER  DAUGHTER  DAUGHTER  DAUGHTER  DAUGHTER	20,000.00	DAUGHTER	AVDPS5743A	DUNLAP SUPER MKT. 24 PGS (N)	ANNA RANI SAHA	13
RELATION  BABUL CHANDRA SAHA  SAHA PALLY, BARASAT, 24 PGS (N)  HARIPADA SAHA  LAKSHMI RANI SAHA  LAKSHMI RANI SAHA  NARAYAN CHANDRA SAHA  2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81  SEEMA RANI SAHA  DUNGANAGAR, BADRA, KOLKATA - 79  SUJIT SAHA  BHOLA NATH SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  CHANDAN KR. SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  SUBHA RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  MONI RANI SAHA  DUNIAP SUPER MKT. 24 PGS (N)  AVDPSS541E  DAUGHTER  AVDPSS576P  DAUGHTER  AVDPSS576P  DAUGHTER  AVDPSS576P  DAUGHTER  AVDPSS576P  DAUGHTER	19,000	DAUGHTER	AVDPS5870L	DUNLAP SUPER MKT. 24 PGS (N)	RONU RANI SAHA	12
NAMEADDRESSPANRELATIONGIFT IBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICESEEMA RANI SAHADUNGANAGAR, BADRA, KOLKATA - 79AUDPS5160MNEPHEWSUJIT SAHADUNLAP SUPER MKT. 24 PGS (N)AUDPS8595BNICESUBHA RANI SAHADUNLAP SUPER MKT. 24 PGS (N)AVDPS6162PNEPHEWSUBHA RANI SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5941EDAUGHTERMONI RANI SAHA144, S.K. DEB ROAD, KOLKATA - 48AVDPS5941EDAUGHTERMONI RANI SAHAAE-542, SALT LAKE CITY, KOLKATA - 64AVDPS5624CGRANDSON	18,000	DAUGHTER	AUDPS8495G		KANA RANI SAHA	11
NAMEADDRESSPANRELATIONGIFT IBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEWSEEMA RANI SAHADURGANAGAR, BADRA, KOLKATA - 79AUDPS8595BNICESUJIT SAHADUNLAP SUPER MKT. 24 PGS (N)AVDPS6162PNEPHEWSUBHA RANI SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS85941EDAUGHTERMONI RANI SAHAMADHYAMGRAM BAZAR, CHOWMATHA, 24 PGS (N)AVDPS5941EDAUGHTERMONI RANI SAHA144, S.K. DEB ROAD, KOLKATA - 48AVDPS5576PDAUGHTER	18,000	GRANDSON	AVDPS5624C	AE-542, SALT LAKE CITY, KOLKATA - 64	CHANDAN KR. SAHA	10
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEWSEEMA RANI SAHADURGANAGAR, BADRA, KOLKATA - 79AUDPS8595BNICESUJIT SAHADUNLAP SUPER MKT. 24 PGS (N)AVDPS6162PNEPHEWBHOLA NATH SAHASAHA PALLY, BARASAT, 24 PGS (N)AVGPS8548CSON-IN-LAWSUBHA RANI SAHAMADHYAMGRAM BAZAR, CHOWMATHA, 24 PGS (N)AVDPS5941EDAUGHTER	20,000	DAUGHTER	AVDPS5576P	144, S.K. DEB ROAD, KOLKATA - 48	MONI RANI SAHA	9
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEWSEEMA RANI SAHADURGANAGAR, BADRA, KOLKATA - 79AUDPS8595BNICESUJIT SAHADUNLAP SUPER MKT. 24 PGS (N)AVDPS6162PNEPHEWBHOLA NATH SAHASAHA PALLY, BARASAT, 24 PGS (N)AVGPS8548CSON-IN-LAW	18,000	DAUGHTER	AVDPS5941E	MADHYAMGRAM BAZAR, CHOWMATHA, 24 PGS (N)	SUBHA RANI SAHA	8
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEWSEEMA RANI SAHADURGANAGAR, BADRA, KOLKATA - 79AUDPS8595BNICESUJIT SAHADUNLAP SUPER MKT. 24 PGS (N)AVDPS6162PNEPHEW	12,000	SON-IN-LAW	AVGPS8548C	SAHA PALLY, BARASAT, 24 PGS (N)	BHOLA NATH SAHA	7
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEWSEEMA RANI SAHADURGANAGAR, BADRA, KOLKATA - 79AUDPS8595BNICE	18,000	NEPHEW	AVDPS6162P	DUNLAP SUPER MKT. 24 PGS (N)	SUJIT SAHA	6
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICENARAYAN CHANDRA SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AVDPS5160MNEPHEW	20,000	NICE	AUDPS8595B	DURGANAGAR, BADRA, KOLKATA - 79	SEEMA RANI SAHA	5
NAMEADDRESSPANRELATIONGIFT FBABUL CHANDRA SAHASAHA PALLY, BARASAT, 24 PGS (N)AVDPS5563QSON-IN-LAWHARIPADA SAHADURGANAGAR, BADRA, KOLKATA - 79AVDPS5547ANEPHEWLAKSHMI RANI SAHA2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81AUCPS9913JNICE	19,000	NEPHEW	AVDPS5160M	2, AIRPORT GATE, MOTILAL NEHERU MKT. KOLKATA - 81	NARAYAN CHANDRA SAHA	4
NAME     ADDRESS     PAN     RELATION     GIFT F       BABUL CHANDRA SAHA     SAHA PALLY, BARASAT, 24 PGS (N)     AVDPS5563Q     SON-IN-LAW       HARIPADA SAHA     DURGANAGAR, BADRA, KOLKATA - 79     AVDPS5547A     NEPHEW	15,000	NICE	AUCPS9913J	GATE, MOTILAL NEHERU MKT. KOLKATA -	LAKSHMI RANI SAHA	3
BABUL CHANDRA SAHA SAHA SAHA PALLY, BARASAT, 24 PGS (N) AVDPS5563Q SON-IN-LAW GIFT F	20,000	NEPHEW	AVDPS5547A	DURGANAGAR, BADRA, KOLKATA - 79	HARIPADA SAHA	2
NAME ADDRESS PAN RELATION	19,000	SON-IN-LAW	AVDPS5563Q	SAHA PALLY, BARASAT, 24 PGS (N)	BABUL CHANDRA SAHA	1
NAME ADDRESS PAN RELATION	Rs.					
	GIFT RECEIV	RELATION	PAN	ADDRESS	NAME	NO.

The assessee also filed complete particulars of return of income, PAN etc. in his paper books consisting of pages 1 to 92. The assessee claimed that immediate source of gift to the assessee his mother is out of gift received from these 28 donors who gifted the amount out of their savings on her 63<sup>rd</sup> birthday. All these donors are relatives of Smt. Haridasi Saha and these were never doubted by the AO. We find that the source of source is explained by the assessee as assessee@s mother Smt. Haridasi Saha received gifts from these 28 persons, whose identity and creditworthiness is not in doubt as the gift amount is as low as and ranging between Rs.13,000/- and Rs.20,000/-. In term of the above, we are of the view that these amounts are explained amounts and accordingly, the gift received by assessee is explained. This appeal of assessee is allowed.

- 5. In the result, the appeal of assessee is allowed.
- 6. Order is pronounced in the open court on 14.09.2015

Sd/(M. Balaganesh)
Accountant Member

Sd/(Mahavir Singh)
Judicial Member

Dated: 14<sup>th</sup> September, 2015

Jd. Sr. P.S

Copy of the order forwarded to:

- 1. APPELLANT óShri Ranjit Kumar Saha, BD-53, Rabindrapally, Krishnapur, Kolkata-700 101.
- 2 Respondent ó ACIT, Circle-42, Kolkata
- 3. The CIT(A), Kolkata
- 4. CIT Kolkata
- 5. DR, Kolkata Benches, Kolkata

/True Copy, By order,

Asstt. Registrar.