

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE – PRESIDENT  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

<b>ITA No. 162/Bang/2025</b>
<b>Assessment Year : 2019-20</b>

Ramya Tumkur Guruchannabasappa, No. 300, 8 <sup>th</sup> Main Road, Vijayanagar – 560 040. <b>PAN: AZYPG6915B</b>	<b>Vs.</b>	The Income Tax Officer, Ward Intl. Taxation – 1(1), Bangalore.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Sri Suresh Muthukrishnan, CA
Revenue by	:	Sri Jeetendra Kumar,CIT DR

Date of Hearing	:	15-04-2026
Date of Pronouncement	:	24-06-2026

**ORDER**

**PER PRASHANT MAHARISHI, VICE – PRESIDENT**

1. This appeal, being ITA No. 162/Bang/2025, is filed by the assessee, Ramya Tumkur Guruchannabasappa, for Assessment Year 2019-20 against the assessment order passed by the Income Tax Officer, Ward International Taxation–1(1), Bengaluru, under section 144 read with section 144C (13) of the Income-tax Act, 1961, dated 19 December 2024. The assessment was reopened and the total income of the assessee was assessed at ₹10,00,000. The assessee has raised several grounds of appeal. The principal ground is that the lower authorities were not justified in making an addition of ₹10,00,000 to the total income, though the assessee’s actual income during the year was ₹1,05,176,

which was below the basic exemption limit. The assessee also challenges the taxation of the said amount by applying sections 69 and 115BBE of the Act.

2. Briefly stated, the facts show that a notice under section 148 of the Act was issued to the assessee on 28 March 2023. The notice was issued on the basis that the assessee had time deposits of ₹1,55,00,000 with State Bank of India, reportable transactions of ₹1,83,25,770, bank interest of ₹86,638 from Vijaya Bank, interest of ₹13,938 from Oriental Bank of Commerce, and an outward remittance of ₹5,37,482.
3. Thereafter, notices under section 142(1) of the Act were issued to the assessee seeking details and supporting documents. A show-cause notice dated 5 January 2024 was also issued, but the assessee did not respond. The Assessing Officer therefore passed a draft assessment order making an addition of ₹3,38,25,770. The assessee filed objections before the Dispute Resolution Panel, which issued directions on 28 November 2024. The Panel directed the Assessing Officer to delete an addition of ₹3,28,25,770. Pursuant to those directions, the Assessing Officer retained an addition of ₹10,00,000. As regards income from other sources under section 56, the Assessing Officer noted bank interest of ₹1,05,176. The Panel also directed deletion of the addition relating to unexplained expenditure of ₹5,37,462. The final assessment order was passed on 19 December 2024, retaining the addition of ₹10,00,000, being the difference between the draft addition of ₹3,38,25,770 and the amount directed to be deleted by the Panel.
4. Aggrieved by the final assessment order, the assessee is in appeal. The learned authorised representative filed a paper book containing 13 pages, including the remand report dated 22 October 2024 submitted before the Dispute Resolution Panel and the assessee's rejoinder dated 4 November 2024. He submitted that the Panel had, in substance, deleted the entire addition. However, due to an error in the Panel's direction, the Assessing Officer retained an addition of ₹10,00,000. Referring to the draft assessment order and the findings of the Panel, he

contended that the Assessing Officer ought not to have retained any part of the addition while passing the final assessment order.

5. The learned departmental representative supported the order of the Assessing Officer.
6. We have carefully considered the rival submissions and perused the orders of the lower authorities. The draft assessment order dated 2 February 2024, placed in the paper book, shows that the Assessing Officer made an addition of ₹3,38,25,770 under section 69 of the Act. This comprised time deposits of ₹1,55,00,000 and reportable transactions of ₹1,83,25,770. In paragraph 3.1 of its directions dated 28 November 2024, the Dispute Resolution Panel directed the Assessing Officer to delete the addition of ₹3,28,25,770. The Assessing Officer therefore treated the difference of ₹10,00,000 as sustainable and retained that amount. We find that the mention of ₹3,28,25,770 instead of ₹3,38,25,770 in the Panel's direction is merely a typographical error. In substance, the Panel directed deletion of both additions of ₹1,55,00,000 and ₹1,83,25,770. Once both additions were directed to be deleted, no amount remained to be retained. Accordingly, we direct the Assessing Officer to delete the addition of ₹10,00,000.
7. Accordingly, ground No. 3 of the Assessee's appeal is allowed.
8. All other grounds are consequential in nature and are therefore dismissed.
9. In the result, the appeal filed by the assessee is partly allowed.

Order pronounced in the open court on 24<sup>th</sup> June, 2026.

Sd/-  
(KESHAV DUBEY)  
JUDICIAL MEMBER

Sd/-  
(PRASHANT MAHARISHI)  
VICE-PRESIDENT

Bangalore,  
Dated, the 24<sup>th</sup> June, 2026.

\*TNTS\*

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore