

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-3', NEW DELHI**

BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

ITA No. 1174/Del/2016

AY: 2006-07

ITO, Ward 2
Rohtak

vs. Sh. Jagbir Singh
S/o Sh Mange Ram
C/o Sh NC Garg, CA
MG Road, Rohtak

PAN: AGRPJ 2944 D

(Appellant)

(Respondent)

Appellant by : Sh.Amrit Lal, Sr.D.R.

Respondent by : None.

ORDER

This is an appeal filed by the Revenue directed against the order of the Ld.CIT(Appeals), Rohtak dated 30.12.2015 pertaining to the A.Y. 2006-07.

1.1. None appeared on behalf of the assessee despite issual of notice through R.P.A.D. There is no application for adjournment either. Under these circumstances I dispose of the case ex parte qua the assessee on merits after hearing the Ld.Sr.D.R.

1.2. Heard Shri Amrit Lal, Ld.Sr.D.R. on behalf of the Revenue.

2. The assessee is an individual. He stated that he received an advance of Rs.4,65,000/- from Shri Ran Singh, S/o Sh Jage Ram

on account of sale of agricultural land sold on 30.6.2006 as under.

On 1.9.2005 – Rs. 2 lakhs; In October, 2005 – Rs.4,50,000/-;
In January, 2006 – Rs.40 lakhs

2.1. He claimed that out of these amounts he gave a gift of Rs.20 lakhs to his son Shri Devender Rathee. The AO had made an addition of Rs.46,50,000/- being cash deposited in the bank account by rejecting the claim of the assessee that he received advances on account of sale of agricultural land. On appeal the First Appellate Authority considered the evidences filed by the assessee. The Ld.CIT(A) held that the assessee has no other source of income other than agricultural income. He further observed that the A.O. could not establish that the assessee is having some other source of income which can earn him a huge amount of Rs.46,50,000/-. No evidence was brought on record by the A.O. with confirmation of Mr.Ran Singh son of the purchaser was false or unverifiable. The sale deed was in June,2000 after harvesting the crop.

2.2. The Ld.CIT(A) also observed that the A.O. is factually incorrect in stating that in the sale deed executed on 30.6.2006,

no details of advance paid was mentioned. I find no infirmity in the factual finding of the A.O.

3. In the result the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 28th September, 2016.

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 28th September, 2016

- **Manga**

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR

ITAT, Delhi Benches, New Delhi