

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.2657/Del/2017  
Assessment Year: 2009-10

<b>Sh. Ishwar Singh, S/o Late Sh. Prakash Village- Kaileshpur, Tahsil Dadri, Distt. G. B. Nagar, PAN No. ADDPI3538B</b>	<b>Vs</b>	<b>ITO Ward – 1 (5) Noida</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Raghuraj Singh, Advocate
Respondent by	Sh. Roctim Saikea, Sr. DR

Date of hearing:	08/09/2021
Date of Pronouncement:	08/09/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A)-1, Noida dated 28.03.2017 pertaining to A.Y.2009-10.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in confirming the addition of Rs.57.80 lacs being cash deposit in the Savings Bank account.

3. Briefly stated the facts of the case are that as per the information received by the AO it came to his notice that the

assessee has deposited Rs.57.80 lacs in his savings bank account with Oriental Bank of Commerce.

4. The assessee was asked to explain the course of cash deposited by him. On receiving no plausible reply the AO made the addition of Rs. 57.80 lacs by an exparte order framed u/s. 144 of the Act.

5. Assessee assailed the addition before the CIT(A) and strongly contended that the deposit in the bank account was out of the proceeds of the sale of agricultural land owned by the mother of the assessee in support sale deed was furnished.

6. Though the first appellate authority accepted the sale transaction but found some conflicting facts in the sale deed and without asking for any clarification from the assessee confirmed the addition.

7. Before us the counsel for the assessee stated that the entire deposit is explained by the sale proceeds of the agricultural land though the transaction could not be explained properly before the lower authority and pleaded for set aside.

8. The DR did not raise any objection.

9. We are of the considered view that the assessee should get one more opportunity to explain the transaction with supporting evidence. We accordingly set aside the issue to the files of the AO. The AO is directed to examine the claim fresh and the assessee is directed to furnish necessary supporting evidences. Needless to mention the AO shall give reasonable and sufficient opportunity of being heard to the assessee.

10. In the result, the appeal filed by the assessee is allowed for statistical purpose.

11. Decision announced in the open court in the presence of both the representatives on 08.09.2021.

Sd/-  
**(SUCHITRA KAMBLE)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:-08.09.2021

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	08.09.2021
Date on which the typed draft is placed before the dictating Member	08.09.2021
Date on which the typed draft is placed before the Other member	08.09.2021
Date on which the approved draft comes to the Sr.PS/PS	08.09.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	08.09.2021
Date on which the fair order comes back to the Sr. PS/ PS	08.09.2021
Date on which the final order is uploaded on the website of ITAT	08.09.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

