

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 109/ASR/2020**  
Assessment Year: 2011-12

Sh. Mohinder Singh S/O. Sh. Tarlok Singh, Hoshiarpur [PAN: CSKPS6830A] <b>(Appellant)</b>	Vs.	Income Tax Officer, Dasuya  <b>(Respondent)</b>
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Appellant by : Sh. Rajan Sehgal, CA

Respondent by: Sh. S. M. Surenderanath, Sr DR

Date of Hearing: 06.07.2022

Date of Pronouncement: 11.08.2022

**ORDER**

**Per Anikesh Banerjee, JM:**

The instant appeal is directed against the order of Ld. Commissioner of Income Tax (Appeal)-1, Jalandhar, {in brevity CIT(A)} bearing appeal no. CIT(A)-10229/JAL/01/2018-19 date of order 21.01.2020, order passed u/s. 250(6) of the Income Tax Act, 1961 (in brevity of the Act) for the Assessment year 2011-12. The impugned order was generated from the order of Income Tax Officer, Dasuya (in brevity A.O) order passed u/s.143(3)/147 of the Act date of order 20.12.2018.

2. Tersely we advert the fact of the case. The assessee during the financial year 2010-11, deposited cash in bank account total amount of Rs.27,30,000/-. Assessee was unable to explain the cash received from Mr. Ram Singh alias Davinder Singh amount of Rs.9,00,000/- before the ld. AO. The addition was made on unexplained cash deposited in the bank at Rs.9,00,000/- in the total income of the assessee. Aggrieved assessee filed an appeal before CIT(A). The assessee produced bank statement and explained that Mr. Ram Alias Davinder Singh withdrawn cash Rs.14,00,000/- on 09.12.2010 and deposited cash on same date Rs.1,40,000/-. The ld. CIT(A) wrongly passed the order and accepted fact that Rs.14,00,000/- was withdrawn by Mr. Ram Singh from his bank and same amount was deposited. The assessee filed rectification petition u/s. 154 against the order of ld. CIT(A) bearing appeal no. CIT(A)-1/JAL/10229/2018-19 date of order 20.06.2019. Accordingly Appellate Authority passed rectification order and accepted that Mr. Ram Singh withdrawn cash Rs.14,00,000/- and deposited on same day Rs.1,40,000/- in his bank account. So there is sufficient cash with Mr. Ram Singh at Rs.12,60,000/- for paying to assessee Rs. 9,00,000/-. But the ground of assessee was dismissed. Being aggrieved assessee filed an appeal before us.

3. The assessee filed Paper Book before the bench on dated 13.06.2022 which is kept in record. As per assessee the fact is that assessee received cash

from Ram Singh. It is claimed that Smt. JaswantKaur W/O Sh. Mohinder Sing (assessee) and Smt. SharanjitKaur w/O. Sh. Ram Singh has jointly purchased an Agricultural land for Rs.18,00,000/-. It is claimed that Rs. 9,00,000/- was given in cash by Mr. Ram Singh and deposited in the bank account of assessee on 09.12.2010. Cash was withdrawn on dated 09.12.2010 at Rs.14,00,000/- from Oriental Bank of Commerce, Branch Tanda bearing account no. 05545111001577. Out of this cash Rs.9,00,000/- was paid to assessee. The bank pass book is annexed in paper book page no. 1 & 2. We heard the rival submission and considered the documents available in the record. The assessee had explained the source of cash before the ld. AO except Rs.9,00,000/-. The appellate Authority wrongly presumed the fact and rejected the appeal of the assessee. Later on the fact is rectified by order of rectification u/s. 256/154 of the Act. The assessee able to explain the source of Rs. 9,00,000/-, so the addition is unwarranted for. We direct the ld. AO to delete the addition of Rs.9,00,000/-.

4. In the result, the appeal of the assessee is allowed.

*Order pronounced in the open court on 11 .08.2022*

Sd/-

**(Dr. M. L. Meena)**  
**Accountant Member**

Sd/-

**(Anikesh Banerjee)**  
**Judicial Member**

*\*GP/Sr. PS\*/AKV*

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(A),
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T
- (6) The Guard File

True Copy  
By Order