

आयकर अपीलीय अधिकरण “बी” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, PUNE

BEFORE SHRI S.S.GODARA, JM
AND SHRI G.D. PADMAHSHALI, AM

आयकर अपील सं. / ITA No.1874/PUN/2019
निर्धारण वर्ष / Assessment Year : 2009-10

Mr. Vijay Vitthal Raut,
3309, Raut Chawl,
Near Silver Jubilee School,
Barshi-Solapur
Pin - 413 401

PAN : AHDPR8112Q

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward - 2(3), Solapur

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pratikh Sandhbhor
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 04.10.2022
घोषणा की तारीख / Date of Pronouncement : 10.10.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for AY 2009-10 arises against the CIT(A)-8, Pune's order dated 20/09/2019 passed in case No. PN/CIT(A)-3/ITO wd 2(3)/13/2018-19/341 involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It appears at the outset that the assessee is aggrieved against the CIT(A)'s lower appellate discussion confirming unexplained cash credits addition 39,00,000/- as against Rs.50,45,000/-(comprising of Rs.43,45,000/- and Rs.7,00,000/-) added in the assessment herein framed on 21.12.2011. Learned counsel stated very fairly that the assessee does not press for the forgoing sum Rs.7,00,000/- involving savings bank accounts No. 8714 maintained with the Osmanabad Janta Co-operative Bank. Rejected accordingly.

3. Next comes the second unexplained bank deposit addition of Rs.43,45,000 which has been restricted to Rs.32,00,000/- in the lower appellate order. The CIT(A)'s detailed discussion in para 6.7 onwards clarifies that the assessee had attributed source of the impugned cash deposits to S/Shri Yashwant V. Raut, Jyoti Rama Raut, Hauserao G. Raut, Prbhat D. Raut, Somanath D. Raut, Vitthal S. Raut, and Satyabhama V.Raut Rs.6,00,000/-, Rs.5,00,000/-, Rs.6,35,000/-, Rs.8,00,000/-, Rs.4,50,000/-, Rs.7,00,000/-, and Rs.6,50,000/-; respectively, which stood accepted to the tune of Rs.11,35,000/- involving second and third party hereinabove. We note in this factual backdrop that the learned authorities failed to consider the most clinching aspect that saving bank account in issue i.e.12595 was in the joint names of S/Shri V.V. Raut (assessee), S.B. Raut and M.L.Bangru whereas the entire cash deposit have been added in this taxpayer's hands only. Faced with the situation, we conclude the impugned remaining addition of Rs.32 lakhs ought to upheld only to the tune of Rs.1/3 share in assessee's name than in entirety. We partly accept the assessee's instant substantive

ground to this limited extent and leave to open for the Assessing Officer to frame his consequential computation.

No other ground has been pressed before us.

4. This assessee's appeal is partly allowed in above terms.

Order pronounced in the Open Court on this 10th day of October, 2022.

Sd/-

(G.D. PADMAHALI)
लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(S.S. GODARA)
न्यायिक सदस्य/**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 10th October, 2022.
Ashwini

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8 Pune.
4. The Pr.CIT-6, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,
// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

ITA No.1874/PUN/2019
A.Y. : 2009-10
Mr. Vijay Vitthal Raut,

S.No.	Details	Date	Initials
1	Draft dictated on	04.10.2022	
2	Draft placed before author	07.10.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		