

IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH, RAJKOT  
(Conducted Through Virtual Court)

**Before: Shri Waseem Ahmed, Accountant Member  
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 303/Rjt/2019  
Assessment Year: 2015-16**

Dharamrajsinh Brijrajsinh Jadeja, Govind Bhuvan, Jamnagar Road, Opp. New Vegetable Market, Dhrol  PAN No: AFRPJ7903F  (Appellant)	Vs	The Income Tax Officer, Ward-3(2), Jamnagar  (Respondent)
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**Assessee Represented: Shri Vipul Dattani, A.R.  
Revenue Represented: Shri S.S. Rathi, Sr.D.R.**

Date of hearing : 23-11-2022  
Date of pronouncement : 06 -01-2023

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee against the Appellate order dated 26.08.219 passed by the Commissioner of Income Tax (Appeals), Jamnagar arising out the Assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter

referred to as ‘the Act’) relating to the Assessment Year (A.Y) 2015-16.

2. The Registry has noted that the appeal is time barred by 47 days. The assessee in his affidavit stated that because of the wrong advise of the Tax Consultant, the delay in filing the appeal. Ld. Sr. D.R. has no serious objection in condoning the delay of 47 days. Therefore we hereby condone the delay of 47 days in filing this appeal by the assessee.

2.1. The Grounds raised by the assessee is to delete the addition of Rs.3,52,500/- by treating cash deposit as explained one. Since the source of the cash deposit is earlier cash withdrawal from bank, income from agriculture activity by the assessee and his family members and other savings from the assessee.

2.2. The brief facts of the case is that the assessee is a salaried person working in a Co-Operative Agricultural and Rural Development Bank and also derives rental income, income from partnership firm M/s. Shree Vinayak Developers which is engaged in the business of Real Estate. For the Assessment Year 2015-16, the assessee filed its Return of Income on 23.03.2016 declaring a total income of Rs. 3,77,830/-. The case was selected for limited scrutiny since “Large cash deposits in Saving Bank A/c. and the assessee also transferred one or more properties in the financial year. The Assessing Officer found that the assessee sold five properties and purchased one property for Rs. 13,53,500/- and

also made cash deposits in Bank of Baroda Account. On verification of the bank statement of Bank of Baroda, it is found that the assessee has deposited cash of Rs. 13,53,500/- in the bank account and the same was used for purchase of the property. There are further cash deposits in various bank account which runs to Rs. 18,11,500/-. However on verification, there is no source of cash receipts except agriculture income of Rs. 50,000/-. Therefore the A.O. issued a show cause as to why the cash deposits of Rs. 15,11,500/- should not be added as the total income of the assessee. The assessee explained that cash withdrawals made by him is re-deposited in the Bank of Baroda account for various business exigencies. The above submission was not accepted by the Assessing Officer and added the cash deposit of Rs.15,11,500/- as the unexplained cash credit of the assessee and demanded tax thereon.

3. Aggrieved against the Assessment Order, the assessee filed an appeal before the Ld. Commissioner of Income Tax (Appeals). The Ld. CIT(A) after considering the facts of the case, deleted the addition of Rs. 11,59,000/- which was relating to purchase of immovable property out of the total addition of Rs. 15,11,500/-. Regarding the balance amount of Rs. 3,52,500/-, the Ld. CIT(A) held that the sources of cash deposit is of very general in nature and the explanation offered by the assessee is not satisfactory and thereby confirmed the above addition and partly allowed the assessee appeal.

4. Aggrieved against the same, the assessee is in appeal before us raising the solitary ground mentioned hereinabove. The ld. Counsel appearing for the assessee filed a Paper Book and submitted that the Ld. CIT(A) while partly allowing the assessee's appeal has considered the cash withdrawal from the bank account only up to 31.03.2014. However he has not considered the amount of cash withdrawal during the year under consideration, if the same was considered then entire addition is liable to be deleted. In this connection, the assessee shown before us, the details of cash deposit made by the assessee. The assessee further submitted the movement of cash for the entire period which confirms availability of sufficient cash in hand, which was deposited in Bank of Baroda. Thus without considering the above, the ld. CIT(A) confirmed the addition of Rs. 3,52,500/-, the same may be considered and requested to delete the additions.

5. Per contra, the Ld. D.R. appearing for the Revenue submitted that to this limited extent the case may be remitted back to the file of the Assessing Officer for verification and allow the eligible deduction in accordance with law.

6. We have given our thoughtful consideration and perused the materials available on record. Movement of cash deposited for the entire year is not been considered and verified by the Ld. CIT(A) while giving partial relief to assessee. To meet the ends of justice, we thought it fit to set aside the matter back to the file of the Assessing Officer to verify the cash deposits made by the assessee

for the entire year and give necessary allowance in accordance with law. With this observation the appeal filed by the assessee is allowed for statistical purpose.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 06-01-2023

**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER True Copy**  
**Ahmedabad : Dated 06/01/2023**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
राजकोट