

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

**Before Sh. N. K. Choudhry, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 832/Del/2020: Asstt. Year: 2013-14

Rajesh Ruhil, C/o. CA, NC Garg, Mal Godam Road, Rohtak, Haryana	Vs	ITO, Ward-5, Rohtak
(APPELLANT)		(RESPONDENT)
PAN No. ANCP9819D		

**Assessee by : Ms. Mansi Jain, CA
Sh. Akhil Singhal, CA**

Revenue by : Sh. S. L. Verma, Sr. DR

Date of Hearing: 18.01.2023	Date of Pronouncement: 24.01.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A), Rohtak dated 16.12.2019.

Cash deposit of Rs. 39 lacs:

2. The only issue pressed by the Id AR pertains to addition of Rs. 39 lacs made by the AO on account of deposits in the bank.

4. We have gone through the entire factum and heard the arguments of both the parties. The issue narrows down to as to whether the assessee had JCB machines JS140TE and JS 200 which have been purportedly sold to two different parties namely Ramvir Ashok ,Brahm putr on 01.04.2012 and on 22.08.2012. The only issue to be

examined is whether the assessee had these machineries available with him so that he could sell these machines to the parties in cash. The AO is directed to verify the same and the assessee is directed to submit the details before the AO with regard to existence of these machines along with the details of purchase of machines at the relevant time. The existence of machines proves the sale of machines and the failure to prove of the existence of machines would lead to addition of these amounts in the hands of the assessee. The AO may take decision in accordance with the provision of the Act after due enquiry.

Order Pronounced in the Open Court on 24/01/2023.

Sd/-

(N. K. Choudhry)
Judicial Member

Dated: 24/01/2023

Ajay Kumar Keot, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR