

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH: JODHPUR**

**Before Shri Saktijit Dey, Vice President  
Dr. B. R. R. Kumar, Accountant Member**

**ITA No.06/Jodh/2019 : Asstt. Year: 2010-11**

Shri Amarjeet Singh, C/o Rajendra Jain, Advocate, 106, Akshay Deep Complex, 5 <sup>th</sup> B Road, Sardarpura, Jodhpur.	Vs	Income Tax Officer, Ward-3, Shriganganagar,
(APPELLANT)		(RESPONDENT)
<b>PAN No. AFPPS0178H</b>		

**Assessee by : Shri Rajendra Jain, Advocate  
Revenue by : Sh. Rajeev Mohan, JCIT-DR**

<b>Date of Hearing: 20.09.2023</b>	<b>Date of Pronouncement: 22.09.2023</b>
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**ORDER**

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

The present appeal has been filed by assessee against the order of Id. CIT(A), Bikaner, dated 08.10.2018.

2. Following grounds have been raised by the assessee:

1. *That on the facts and in the circumstances of the case, the Id. CIT(A) erred in upholding validity of notice u/s 148 of the Act.*

2. *That on the facts and in the circumstances of the case, the Id. CIT(A) erred in recording various finding in respect of validity of notice u/s 148 are contrary to the material available on record.*

3. *That on the facts and in the circumstances of the case, the Id. CIT(A) erred in sustaining addition of Rs.13,51,591/- u/s 69 of the Act in respect of cash deposited in the bank account.*

4. *That on the facts and in the circumstances of the case, the Id. CIT(A) erred in not considering the documentary evidences and explanation furnished by the assessee and are on record.*

3. The issue revolves around proving of the sources of cash deposits by the assessee before the Revenue authorities. The assessee submitted that the cash deposits were received from one entity, namely, M/s Aman Coloniser and Developer whereas he failed to produce any evidence before the Assessing authorities. Hence, we hold that interest of justice would be well served if any opportunity is given to both the parties to examine the cash flow of M/s Aman Coloniser and Developer. The assessee shall submit all the evidences in support of the claim before the authorities without seeking unnecessary adjournments.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 22/09/2023.

Sd/-

**(Saktijit Dey)**  
**Vice President**

Sd/-

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

**Dated: 22/09/2023**

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Copy forwarded to:

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

**ASSISTANT REGISTRAR**