

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" : NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

(Through Hybrid Mode)

**ITA No. 1488 /DEL/2021
[Assessment Year: 2015-16]**

Arun Singh Yadav, S/o Sh. Balwant Singh, Village Akera PO Dharuhera, Distt. Rewari, Haryana-123106 PAN- AFLPY5387A	<u>Vs</u>	Income Tax Officer, Ward-1, Rewari.
APPELLANT		RESPONDENT
Assessee represented by	Sh. MR Sahu, CA & Sh. Naresh Agarwal, Adv.	
Department represented by	Sh. Zafarul Haque Tanweer, CIT(DR)	
Date of hearing	06.02.2024	
Date of pronouncement	09.02.2024	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 01.11.2019 passed by the Commissioner of Income Tax (Appeals), Rohtak (hereinafter referred as "learned First Appellate Authority" or in short "FAA") in Appeal no. 341/2017-18, for the assessment year 2015-16, arising out of the assessment order dated 31.10/2017 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the "Act"), passed by the Income Tax Officer, Ward-1, Rewari (hereinafter referred in short as "Ld. AO").

2. Heard and perused the record.

3. The case of assessee was selected for scrutiny as assessee's deposits in savings bank account were found more than turnover during the year under consideration. AO has made an addition of Rs. 41,43,500/- on account of cash deposited in assessee's savings bank account with Axis Bank, Dharuhera and addition of Rs. 4,452/- on account of interest income in this account. Further, an addition of Rs. 13,00,000/- was made in regard to Indusind Bank, Bhiwadi and Rs. 15,409/- on account of interest income from the said account. Thus, the returned income of Rs. 2,55,000/- was enhanced to Rs. 57,18,360/-. Learned CIT(A) has sustained the addition with relief of Rs. 1,00,000/- on account of agriculture income to the assessee.

4. As assessee has challenged the impugned order of learned CIT(A), it came up during hearing that the assessee had filed return of income in Form ITR IV, wherein it was initially mentioned that assessee is not maintaining regular books of account.

6. Learned AR has submitted that there was a mistake on the part of the assessee in showing the income earned on account of job work from contractual basis of Rs. 2,55,000/- as income from other sources. In computation of Income copy of which is made available at page no 2 of PB assessee has shown receipts from job work at Rs. 31,87,500/-. Ld. AR submitted that the assessee had income from business in form of job work charges which was deposited in the bank accounts apart from agricultural income for which benefit is given by the learned CIT(A). It was submitted that assessee also had received certain cash assistance from the mother. At pages 50-51 of PB learned AR has provided details of cash deposits and withdrawal in two accounts, wherein it is shown that there were certain receipts from job work.

7. On perusal of the order of learned CIT(A) it appears that like the AO, he has failed to take into account the reported income of the assessee as a small job worker in regard to cash deposits. Most likely for mistake in reporting the head of this income in ITR. Thus, we consider it an appropriate case to restore the issues on merits to the file of learned AO, to give assessee an opportunity to explain the deposits and withdrawal on the basis of correct source of income from business and agriculture income or otherwise, and pass a fresh order. Accordingly, the appeal is allowed for statistical purposes.

Order pronounced in open court on 09.02.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT
MP

Copy forwarded to:

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI