

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.1459/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2011-12)**

<b>Shri Tharanibalan</b> Old No.1/141, New No.1/148 K Usilampatti, Kokkalancheri Post Virudhunagar-626 001.	<b>बनाम/ Vs.</b>	<b>ITO</b> Ward-5 Virudhunagar.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>ALVPT-0588-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri Arjunraj (Advocate) a/w assessee-in-person
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)-Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	20-03-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	20-03-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2011-12 arises out of an order passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] on 31-05-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s 147 of the Act on 21-12-2018.
2. The Registry has noted delay of 134 days in appeal. The assessee appeared in person and submitted that he being a lorry driver was not

conversant with the faceless proceedings which led to delay in filing of the appeal. Though Ld. Sr. DR opposed the condonation, however, considering the background of the assessee, the delay is condoned and we proceed for adjudication of appeal on merits.

3. Upon perusal of assessment order, it could be seen that the assessee deposited cash of Rs.17 Lacs in its bank accounts but did not file return of income. The Ld. AO issued notice u/s 148 and obtained bank statement. The details of cash deposited by the assessee have been tabulated on Page No.2 of the assessment order. The representative for assessee submitted that cash was deposited out of sale of rural agricultural land located in Chatrapatti which was owned by the assessee and five others of the family. The amount of sale was deposited, later on withdrawn and given to other persons as their shares. The assessee also filed sale documents, bank details and confirmation letters from other members. However, sale document was only for Rs.2.68 Lacs and accordingly, the balance amount of Rs.14.31 Lacs was held to be the unexplained cash deposit and added to the income of the assessee. The Ld. CIT(A) upheld the same since the assessee could not file any further evidences. Aggrieved, the assessee is in further appeal before us.

4. The assessee appeared in person and submitted that he being a lorry driver, has no source of income except income from sale of agricultural land. Shri Arjunraj (Advocate), present in the court, gracefully accepted to be amicus curie in the matter and filed bank statements and details relating to the property. He also submitted that certain sale proceeds was received in cash on sale of agricultural land which was

deposited in the bank account of the assessee and later on withdrawn for distribution to the other co-owners.

5. Upon perusal of bank statements, the submissions of Ld. AR are found to be acceptable. The assessee has deposited certain cash but later on withdrawn and deposited the same in the account of other co-owners. The perusal of bank statement would show that apparently the assessee has no other income. In such a situation, it could reasonably be concluded that the assessee received cash portion on sale of agricultural land which is exempt from tax. Therefore, the bench deems it fit to delete the impugned addition. The Ld. AO is directed to re-compute the income of the assessee.

6. The appeal stand allowed.

*Order pronounced on 20<sup>th</sup> March, 2024.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 20-03-2024  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF