

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE "SMC" BENCH : PUNE  
[THROUGH VIRTUAL HEARING]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.241/PUN./2024 [E-APPEAL]  
Assessment Year 2017-2018

Shri Gopal Jagannath Jadhav, 71, Maharana Pratap Chowk, At Post Suray, Taluka Shindkheda, DHULE. PIN – 425 408 Maharashtra. PAN AVSPJ3116B	vs.	The Income Tax Officer, Ward-3, Aayakar Bhavan, Vidhya Vihar Colony, Opp. MSEB, Sakri Road, DHULE – 424 001. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Sanket Joshi
For Revenue :	Shri Manish Mehta

Date of Hearing :	19.03.2024
Date of Pronouncement :	30.04.2024

**ORDER**

This assessee's appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1058593941(1), dated 08.12.2023, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties. Case file perused.

2. The assessee pleads the following substantive grounds in the instant appeal :

- 1) *"The learned CIT(A) erred in confirming the addition u/s 69A of Rs.15,00,000 made by the A.O. by taxing entire*

- cash deposits made during demonetization period out of agricultural income and past savings of the assessee's joint family on the ground that the assessee individual did not own any agricultural land in his name without appreciating that the said addition was not justified in law and on facts.*
- 2) *The learned CIT(A) failed to appreciate that the father of the appellant aged 89 years owned around 24 acres of agricultural land which was cultivated by the assessee and his brother and the agricultural income earned from the said land of joint family over the years was deposited in the bank account during demonetization period and therefore, the addition of Rs.15,00,000 made by treating the said cash deposits as unexplained money was not justified on facts of the case.*
- 3) *The learned CIT(A) ought to have appreciated that identical claim of cash deposits of Rs.14 lakhs made in case of brother of the appellant out of agricultural land owned by father was accepted by the Dept, in the asst, u/s 143(3) for A.Y.2017-18 in his case and therefore, taking a contrary view in case of the appellant on similar facts was arbitrary and against the principles of consistency and hence, the addition of Rs.15,00,000 in case of the appellant was not justified.*

- 4) *The learned CIT(A) erred in not appreciating that the fact that the assessee was cultivating the agricultural land owned by his father was accepted by the A.O. in the asst, order u/s.143(3) passed in case of the father of the appellant and there was no material on record to show that the appellant who was purely an agriculturist, had any other source of income out of which he could have earned substantial cash income of Rs.15 lakhs and therefore, the addition made by the A.O. was not justified on facts of the case.*
- 5) *The appellant craves leave to add/alter/amend any of the grounds of appeal.”*

3. Suffice to say, the assessee's sole substantive grievance canvassed herein seeks to reverse both the learned lower authorities action invoking sec.69A unexplained money addition of Rs.15 lakhs cash deposits made in his bank account during demonetization period. There is hardly any dispute that the assessee had *inter alia* claimed to have carried-out agricultural activities on ancestral lands. He had also filed his father's affidavit of having carried-out such agricultural operations in joint family estate. It is made clear that the learned lower authorities have nowhere disputed the families agricultural holdings vis-à-vis agricultural activities were found thereupon *per se*. Faced with this peculiar facts, it is deemed appropriate that a *lump sum* addition of Rs.5 lakhs

only out of that in issue of Rs.15 lakhs would be just and proper keeping in mind the assessee's socio-economic status with a rider that the same shall not be treated as a precedent in any other case. The assessee gets relief of Rs.10 lakhs in otherwords. Necessary computation shall follow as per law.

4. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open Court on 30.04.2024.

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 30<sup>th</sup> April, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "SMC" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,  
Pune.