

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'A' Bench, Hyderabad

Before Shri Manjunatha, G. Accountant Member and
Shri K. Narasimha Chary, Judicial Member

आ.अपी.सं / **ITA No.18/Hyd/2024**
(निर्धारण वर्ष / Assessment Year: 2019-20)

Shri Mohd.Lal Pasha Warangal PAN:CADPM6575R (Appellant)	Vs.	Asstt. C. I. T. Central Circle 2(4) Hyderabad (Respondent)
निर्धारिती द्वारा/Assessee by:	Shri A.V. Raghuram, Advocate	
राजस्व द्वारा/Revenue by::	Shri Shakeer Ahmed, DR	
सुनवाई की तारीख/Date of hearing:	13/06/2024	
घोषणा की तारीख/Pronouncement:	13/06/2024	

आदेश/ORDER

Per Manjunatha, G. A.M

This appeal filed by the assessee is directed against the order dated 2.12.2022 of the learned CIT (A)-12, Hyderabad, relating to A.Y.2019-20.

2. The assessee raised the following grounds:

"1 On the facts and in the circumstances of the case, the order of the learned CIT (A) is erroneous both on facts and in law.

2. The learned CIT (A) erred in sustaining the addition made by the Assessing Officer of Rs.14,25,000/- u/s 69A of the I.T.

Act, 1961. The learned CIT (A) failed to appreciate that the appellant had filed evidence in the form of bank statement in support of the sources for the cash deposit.

3. Any other grounds that may be urged at the time of hearing”.

3. Facts of the case, in brief, are that the assessee filed his return of income for the A.Y 2019-20 on 23.07.2019 admitting a total income of Rs.3,36,990/-. Information was received from the Police Authorities, Sironcha Police Station, Gadchiroli District that cash of Rs.1,20,00,000/- was found in the possession of Sri Sanjan Gangaram Awathare along with his driver on 2.6.2020 and he was not having any supporting documents to establish the source of the cash. Sri Sanjay Gangaram Awathare stated that he is working for Shri Mohd. Bashu Miya who is Tendu Patta Contractor. He further stated that the cash being carried in the vehicle belongs to Shri Mohd. Bashu Miya for making payment to Tendu Patta gatherers in the contract areas of Bhamragarh, Gadchiroli for various Gram Sabhas and their villages. Based on the above information, a warrant of authorization u/s 132A of the I.T. Act, 1961 was executed on Shri Mohd. Bashu Miya and Shri Sri Sanjay Gangaram Awathare on 26.06.2020. On verification of the agreement by the DDIT (Inv.) Nagpur, it was found only the name of Shri Mohd.Bashu Miya is appearing in the agreements. Shri Sanjay Gangaram Awathare furnished the statement of cash withdrawal from Warangal Urban Cooperative Bank Ltd by 5 persons amounting to Rs.1.10 crore from December, 2019 to March, 2020 and as per the list submitted by Sri Sanjay