

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL  
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &  
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA No. **340/CHD/2024**

निर्धारण वर्ष / Assessment Year : 2017-18

The ITO, Nahan, Sirmour	Vs. बनाम	Radiant Cement Company Private Limited, Kala Amb, Sirmour
स्थायी लेखा सं./PAN No: AAACR8765J		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

निर्धारिती की ओर से/Assessee by : Sh. Rohit Goel, CA

राजस्व की ओर से/ Revenue by : Shri Dharam Vir, JCIT, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28.05.2024

उदघोषणा की तारीख/Date of Pronouncement : 21.06.2024

**आदेश/Order**

**Per Dr. Krinwant Sahay, A.M.:**

Appeal in this case has been filed by the Revenue against the order dated 07.02.2024 of the ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi on following Grounds:

1. *Whether on the facts and circumstances of the case the Ld. CIT(A)/NFAC was right in accepting the assessee's contention that no addition on account of cash in hand was warranted as the same had*

*already been considered in the earlier A.Y. ( i.e. A.Y. 2016-17).*

2. *Whether on the facts and circumstances of the case the Ld. CIT(A)/NTAC was right in not considering the fact that there was no actual cash in hand as on 01.04.2016 with the assessee which it claimed to have deposited during the demonetization period.*
3. *It is prayed that the order of the CIT(A)/NFAC be revoked and that of the Assessing Officer may be restored.*
4. *The appellate craves to add, to alter, or amend any grounds of the appeal raised above at the time of hearing.*

2 The only issue raised by the Department in this appeal is against the findings of the ld. CIT(A) that no addition on account of cash in hand was warranted as the same had already been considered in the earlier assessment year, i.e., A.Y. 2016-17.

3. During the proceedings before us, the ld. DR relied on the order of the Assessing Officer and contended that since the cash sales by the Assessee in the year under consideration has not been considered genuine, therefore, the ld. CIT(A)'s findings that such cash in hand had already been considered in the A.Y. 2016-17 is not justified.

4. The ld. Counsel for the Assessee relied on the order of the CIT(A) wherein the ld. CIT(A) in its order for A.Y. 2017-18 in para 5.4 has held as under:-

*“5.4 The CIT(Appeals)'s order for A.Y. 2016-17 has upheld addition to the extend of Rs 33929643 no further addition is made on this in the year under appeal. As far as the relief given in the Ay 2016-17 is concerned the amount of cash sales made to RNA Steel at Rs 2988972 is upheld. The addition to the extend of Rs 3607075 is the difference between Rs 37536718 and Rs 33929643 is also upheld, since no satisfactory explanation regarding the nature and source of cash introduced as cash in hand in the books of the assessee was given by the taxpayer. This is the categorical finding given by the assessing authority in the assessment order for Ay 2016-17”.*

5. We have considered the findings of the Assessing Officer and we have also considered the findings of the ld. CIT(A) in his order. We have also considered the facts brought on record by the ld. DR. We find that the amount of Rs. 3,39,29,643/- was already considered for addition by the Assessing Officer in assessment year 2016-17 and the same has been confirmed by the ld. CIT(A), therefore, Department's appeal on this Ground that the same amount are also to be considered in assessment year 2017-18 will be tantamount to taxing the same amount twice which is not permissible under the Income Tax Act, 1961. More importantly,

transactions through which the Assessee claims to have generated cash of Rs. 3,39,29,643/- pertain to assessment year 2016-17. These transactions have already been considered by the Assessing Officer in the assessment order of 2016-17. Additions made on cash sales through such transactions have also been made in assessment year 2016-17. Such additions have also been confirmed by the Id. CIT(A) in his appellate order for A.Y. 2016-17. Under such circumstances, it is not justified to again take-up same transactions and same amount for consideration in A.Y. 2017-18 also. Accordingly, we find no reason to disturb the findings of the Id. CIT(A). Accordingly, Department's appeal on Ground Nos.1 to 3 is dismissed.

6. The Ground No. 4 of appeal is general in nature.

7. In the result, the appeal of the Department is dismissed.

Order pronounced on 21.06.2024.

Sd/-

**( A.D. JAIN )**  
**Vice President**

“आर.के.”

Sd/-

**(DR KRINWANT SAHAY)**  
**Accountant Member**

340-Chd-2024 – ITO Nahan Vs.  
Radiant Cement Company Pvt. Ltd., Sirmour, H.P.

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,  
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar