

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C': NEW DELHI**

**BEFORE,
SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.3647/Del/2024
(ASSESSMENT YEAR 2016-17)

Jaspreet Singh, 816, Sector-13, Urban Estate, Karnal-132001, Haryana. PAN:AQPPK3283J (Appellant)	Vs.	Income Tax Officer, Ward-2, Karnal. (Respondent)
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Assessee by	None
Department by	Shri Om Parkash, Sr. DR

Date of Hearing	02/12/2024
Date of Pronouncement	02/12/2024

ORDER

PER MAHAVIR SINGH, VP:

This appeal has been filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short], dated 14/06/2024 for Assessment Year 2016-17.

2. At the outset, it is noticed that the second ground of assessee's appeal as regards to not adjudicating the additional ground of appeal

raised vide application dated 27/11/2023. For this, the assessee has raised following ground No.2:

“2. That the Ld. CIT(A) has erred in law and facts in not adjudicating the additional ground of appeal raised vide application dated 27/11/2023 and has neither called for any remand report nor given any finding on the evidences submitted along with the said ground of appeal.”

3. This appeal was called for hearing, none was present on assessee side but going through the Assessment Order and the order of the Ld. CIT(A) and the grounds raised before the Ld. CIT(A) and particularly additional ground raised vide application dated 27/11/2023, we deem it appropriate to adjudicate this appeal without hearing the assessee.

4. We have heard the Ld. Sr. DR and gone through the facts and circumstances of the case. The brief facts of the case are that the assessee filed its return of income on 26/03/2017 declaring a returned income of Rs.9,67,350/- + agricultural income Rs.15,00,000/-. The case was selected for scrutiny assessment in order to examine the source of cash deposits made in the various banks account of the assessee amounting to Rs.1,79,75,500/-. The assessee was a non-cooperative and hence, the Assessing Officer framed assessment. Accordingly, entire cash deposits of Rs.1,79,75,500/- was treated as unexplained income of the assessee u/s 68 of the Act. We noted that the assessee has deposited the cash in the following bank accounts, which are tabulated in Assessment Order.

Name of the Bank	Bank Account No.	Amount of Cash deposits
Axis Bank, Karnal	913030016904853	Rs.42,92,000/-
-do-	913010016229077	Rs.24,52,000/-
ICICI Bank Sector-13 Karnal	661705112420	Rs.7,00,000/-
-do-	661701700007	Rs.63,36,500/-
-do- Sector-12, Karnal	017301514473	Rs.41,95,000/-
Total Cash deposits		Rs.1,79,75,500/-

The assessee has deposited this cash during Financial Year 2015-16 and before Ld. CIT(A) claimed that the assessee has sold plots of agricultural land for a sum of Rs.1,89,37,500/- and this agricultural land was sold and received cash only. The Ld. CIT(A) noted in his appellate order that the one plot of agricultural land in Village Bedanpur, Karnal District was sold for Rs.1,04,50,000/- on 16/07/2012. Similarly, another plot of agricultural land in the same locality was sold for a sum of Rs.84,87,500/- on 07/11/2012. According to Ld. CIT(A), there is a gap between deposits made in Financial Year 2015-16 and land sold in Financial Year 2012-13. We noted that CIT(A) has not examined the details, whether cash is received by assessee from sale of agricultural land or plot in village Bedanpur, Karnal was utilized for any other purpose or not. To examine this aspect, we remit this issue back to the file of Ld. CIT(A) and even otherwise the Ld. CIT(A) has not examined the additional ground of the assessee. The Ld. CIT(A) has to give finding of fact in respect of sale of agricultural land and cash received whether there is correlation between the cash received on account of sale of land during the period 2012-13 with that of cash deposit in bank accounts

during 2015-16. In term of the above, we set aside the order of the Ld. CIT(A) and restore this issue back to his file for fresh adjudication.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 02nd December, 2024.

Sd/-

**(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

Dated: 02/12/2024

Pk/sps

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI