

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**‘SMC’ BENCH, CHANDIGARH**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER**

आयकरअपीलसं./I.T.A. No. 504/CHD/2024

निर्धारणवर्ष / Assessment Year : 2017-18

Sohan Lal, Vill. Modia Khera, Sirsa, Haryana 125055	बनाम	Income Tax Officer Ward-3, Sirsa, Haryana
स्थायीलेखासं./PAN NO: AKVPL 4546R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारितकीओरसे/Assessee by : Shri. Parikshit Aggarwal, C.A.

राजस्वकीओरसे/ Revenue by : Dr. Ranjeet Kaur, Sr. D.R.

सुनवाईकीतारीख/Date of Hearing : 12.11.2024

उदघोषणाकीतारीख/Date of Pronouncement : 09.12.2024

**आदेश/Order**

The present appeal has been preferred by the assessee against the order passed by the ld. Commissioner of Income Tax, Appeal National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the “Ld. CIT(A)"] dated 01.02.2024 for the Assessment Year: 2017-18. The assessee in this appeal is aggrieved by the action of the ld. CIT(A) in confirming the addition of Rs.15,75,000/- made by the Assessing Officer on account of unexplained cash credit in the Bank account of the assessee.

2. The plea of the assessee is that amount in question was out of agricultural income and from the sale proceeds of the agricultural land. The ld. counsel has invited my attention to the relevant para of the impugned order of the ld. CIT(A) to submit that the assessee had duly explained that the aforesaid cash deposits were out of agricultural income and out of sale proceeds of the land of the assessee. He has further demonstrated that even a remand report in this respect was also called upon by the ld. CIT(A) from the Assessing Officer. He has further pointed out to the relevant paras of the remand report to submit that the Assessing Officer has rejected the explanation given by the assessee in a mechanical manner pointing out certain discrepancies relating to the agricultural expenses and also raising the question as to why the assessee had raised loans etc. and as to why the assessee had withdrawn the said amount from his account and redeposited the same. The ld. counsel has submitted that the case of the assessee has not been properly appreciated by the lower authorities. He has submitted that the matter be remanded to the file of the Assessing Officer so that the assessee may demonstrate the entire source of deposits.

3. The ld. DR however has relied upon the findings of the lower authorities.

4. After considering the rival submissions and going through records, in my view, the interests of justice will be well served, if the assessee is given an opportunity to present his case before the Assessing Officer. I order accordingly. Needless to say, that the Assessing Officer will give proper opportunity to the Assessee to present his case and to furnish necessary evidences and details.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced on 09.12.2024.

**Sd/-**  
**(SANJAY GARG)**  
**Judicial Member**

**Dated** : 09.12.2024

“GP/Sr.PS.”

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायकपंजीकार/ Assistant Registrar