

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE DR. BRR KUMAR, VICE PRESIDENT &  
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.1280/Ahd/2024  
Assessment Year: 2012-13**

Rahul Sureshkumar Shah, B/101, Shiddhsila Society, B/h. Ekta Tower, Vasna Barrage Road, Vasna, Ahmedabad – 380 007 <b>[PAN – BCPPS 6911J ]</b> (Appellant)	Vs.	Income Tax Officer, Ward – 5(3)(2), Ahmedabad. (Respondent)
Assessee by	Shri Sharwan Kumar Kumawat	
Revenue by	Shri C. Dharani Nath, Sr. DR	
Date of Hearing	19.11.2024	
Date of Pronouncement	17.12.2024	

**ORDER**

**PER SUCHITRA KAMBLE, JUDICIAL MEMBER:**

This appeal is filed by the Assessee against order dated 19.12.2023 passed by the Addl./JCIT(A)-1, Coimbatore for the Assessment Year 2012-13.

2. The assessee has raised the following grounds of appeal :-

- “1. The learned CIT(A) erred on fact and circumstances of the case and in law in confirming the addition of Rs.15,82,000/- under Section 69A made by the A.O. in respect of cash deposits in Joint Bank Account of assessee and his father, mainly maintained by his father, cash deposits in related to his father agricultural receipts. The appellant prays that the A.O. be directed to delete the addition of cash deposits of agricultural receipts by his father in Joint Bank Account.*
- 2. That any other grounds of appeal may please be permitted to be added, altered, amended or deleted on or before the date of hearing of appeal.”*

3. On verification of individual transaction statement, the Assessing Officer noticed that during the Assessment Year 2012-13 the assessee deposited cash of Rs.15,82,000/- in the Bank account maintained with Bank of Baroda. The assessee has not filed return of income for the relevant Assessment Year. The assessee's case was reopened under Section 147 of the Income Tax Act, 1961. Notice under Section 148 of the Act was issued to the assessee on 20.03.2019. In response to the notice issued under Section 148 of the Act, the assessee did not file return of income. Notice under Section 142(1) read with Section 129 of the Act in the form of letter dated 16.09.2019 was issued. Thereafter, notice under Section 142(1) of the Act was issued on 14.10.2019. The assessee did not comply with the statutory notices and accordingly final show cause notice was issued on 08.11.2019. The assessee did not file any response and details. Therefore, the Assessing Officer proceeded on the basis of Section 144 of the Act. The Assessing Officer observed that during the period from 01.04.2011 to 31.03.2012 the assessee deposited cash to the tune of Rs.15,82,000/- in his bank account maintained with Bank of Baroda. Since the assessee has not filed the details, the Assessing Officer made addition of Rs.15,82,000/- as unexplained cash deposit under Section 69A of the Act.

4. Being aggrieved by the Assessment Order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. The Ld. AR submitted that the assessee is an individual salaried employee working with M/s Labdhi Ornaments and his father is a Farmer. The assessee's father is engaged in production of agricultural commodities Arrenda and Wheat. Thus, the assessee and his father are having primary source of income from salary and agricultural income. The assessee has filed copy of Girdawari Report as well as copy of revenue record confirming that the assessee's father is engaged in agricultural activity and during the year sold agricultural commodities Arrenda at Krishi Upaj Mandi Samiti Mandal and copy of such bills and *Kata Parchi* was produced before the Tribunal. These details were not verified either by the Assessing Officer or by the CIT(A) and, therefore, the Ld. AR requested that the same may be taken into account and accordingly the relief may be granted to the assessee. The Ld. AR further

submitted that the assessee is having approximately three acres of land and, therefore, the amount deposited is fully verifiable.

6. The Ld. DR relied upon the Assessment Order and the order of the CIT(A).

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that, from the perusal of the records, it appears that the assessee is having agricultural income alongwith his father and the receipts which were shown before us categorically mentions that the assessee and his father has sold agricultural commodities at Krishi Upaj Mandi Samiti Mandal and thus earned income to the extent of Rs.13,50,121/- as agricultural receipt. Besides that, the assessee is a salaried employee with M/s. Labdhi Ornaments and thus receives cash component, and, therefore, the cash deposit appears to be genuine. Hence, appeal of the assessee is allowed.

8. In the result, appeal of the assessee is allowed.

Order pronounced in the open Court on this 17<sup>th</sup> December, 2024.

*Sd/-*  
**(DR. BRR KUMAR)**  
Vice President

*Sd/-*  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 17<sup>th</sup> December, 2024**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

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*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*