

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

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.9672/Del/2019
(ASSESSMENT YEAR 2009-10)

Mahender Singh, S/o Mam Chand, H.No.413, VPO Binjhol, Panipat, Haryana-132103. PAN:BORPM4104F (Appellant)	Vs.	Income Tax Officer, Ward-2, Panipat. (Respondent)
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Assessee by	Shri Satyam Aneja, Advocate
Department by	Shri Krishna K. Ramawat, Sr. DR

Date of Hearing	21/11/2024
Date of Pronouncement	21/11/2024

ORDER

PER MAHAVIR SINGH, VP:

This appeal by Assessee is arising out of the order of Commissioner of Income Tax (Appeals), Karnal in Appeal No. IT/93/E/PPT/2016-17 vide dated 25/10/2019. Assessment was framed by Income Tax Officer, Ward-2, Panipat for Assessment Year 2009-10 u/s 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 21/11/2016.

2. The only issue in this appeal of assessee as regards to the order of CIT(A) restricting the addition of Rs.56,91,445/- out of total addition made by AO Rs.84,40,000/- being cash deposit in the assessee's bank account maintained with Canara Bank, Assandh Road, Panipat, Haryana.

3. The brief facts are that the assessee is a non-filer and not filed his return of income in response to notice u/s 148 of the Act. Even there is no compliance by the assessee in lieu of notices issued u/s 142(1) of the Act on various dates. The AO framed *ex-parte* assessment u/s 144 r.w.s 147 of the Act. The AO noticed from the copy of bank account statement received from assessee's bank, that the assessee has deposited cash in the bank account No.2049101007577 maintained with Canara Bank, Assandh Road, Panipat, the details of deposit are as under:

Sr. No.	Date	Particulars	Credits Amounts(Rs.)
1.	04.09.2008	By cash	20,000
2.	24.11.2008	By cash	4,20,000
3.	07.01.2009	By cash	80,00,000
Total			84,40,000

Since, there is no compliance, the AO added this amount u/s 69A of the Act as unexplained cash credit in assessee's bank account amounting to Rs.84,41,445/-. Aggrieved, assessee preferred appeal before the CIT(A).

4. After considering the submissions of the assessee and considering the explanation of the assessee, the CIT(A) deleted the addition to the extent of Rs.27,50,000/- & retained the balance addition of Rs.56,91,445/-, for which assessee is in appeal before the Tribunal.

5. We have heard rival contentions and gone through the facts and circumstances of the case. Admittedly the assessee has made cash deposit in bank account with Canara Bank, Assandh Road, Panipat amounting to Rs.84,40,000/-. The assessee is able to explain the source to the extent of Rs.27,50,000/- before the CIT(A) and after examining, he was of the view that the cash was unexplained to the extent of Rs.56,91,445/- which is under challenged before us. The explanation of the assessee is that he has received cash of Rs.51,00,000/- on account of sale of agricultural land vide agreement dated 19/05/2008. The assessee has enclosed copy of agreement, which is in Hindi language and also filed translation copy of the same. The second evidence of sale of conveyance deed No.7539 dated 07/02/2009 wherein by virtue of assessee has sold agricultural land as mentioned in the sale deed for which amount of Rs.27,50,000/- was received before 07/02/2009 and claimed to have been source of deposit in the same. Similarly, assessee has also sold another agricultural land vide conveyance deed No.200 dated 10.04.2009 and conveyance deed No.3769 dated 20/08/2009 for a sum of Rs.7,95,000/- and

for Rs.21,82,500/-. Now before us, Learned Counsel for the assessee drew our attention to the sale deeds and particular clauses of the deed that this amount was received by assessee before registration at home. According to Learned Counsel for the assessee that the CIT(A) has not examined this aspects and the assessee due to ignorance could not attend the hearing before AO. Hence, he requested for remitting the matter back to the file of Ld. AO for proper verification of source of these amounts. To this, Ld. Sr. DR has not objected during hearing.

6. We have gone through the facts that the assessee now produced the copy of agreement dated 19/05/2008 and claimed to have been received as sum of Rs.51,00,000/-. The assessee also filed copies of conveyance deed No.7539 dated 07/01/2009, conveyance deed 2000 dated 10/04/2009 and conveyance deed no.3769 dated 20/08/2009 against which assessee received a sum of Rs.27,50,000/- Rs.7,95,000/- and sum of Rs.21,82,5000 respectively. We noted that these documents need verification at the level of the AO. hence, we direct the AO to examine these documents and re-decide the issue of assessee appeal. Accordingly, we allow this appeal of the assessee for statistical purposes.

7. In the result, the appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 21st November, 2024.

Sd/-

(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

Dated: 21/11/2024

Pk/sps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI