

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA Nos. 133 & 134/Agr/2022  
Assessment Years: 2015-16 & 2017-18

ACIT, Central Circle, Agra.	<b>Vs.</b>	Amit Shukla, 2/90, Kotla House, Khandari, Agra-282002
<b>PAN : AMIPS4715Q</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Anurag Sinha, Advocate
Department by	Sh. Sukesh Kumar Jain, CIT (DR)

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These Revenue's twin appeals ITA Nos. 133 & 134/Agr/2022 for assessment years 2015-16 & 2017-18, arise against the Commissioner of Income Tax(Appeals)-4 [in short the "CIT(A)], Kanpur's separate orders in Appeal Nos. CIT(A)-IV/KNP/10648/2019-20 and CIT(A)-IV/KNP/10655/2019-20, both dated 30.05.2022, involving proceedings under section 143(3) r.w.s. 153A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

2. Heard both the parties at length. Case files perused.

3. the Revenue's "lead" appeal ITA No. 133/Agr/2022 in the first and foremost assessment year 2015-16 raises the following substantive grounds:

"1. That the Ld. CIT(A), has erred in law and on facts in allowing the claim of the assessee, ignoring the fact that the seized documents were found at the residential premise of the assessee.

2. That the Ld. CIT(A), has erred in law and on facts in allowing the claim of the assessee, even the assessee failed to rebut the presumption of section 292C of the Act through any documentary evidence or anything else except plain denial of any link to the seized documents.

3 That the Ld. CIT(A), has erred in law and on facts in allowing the claim of the assessee by deleting the addition of Rs. 5,44,00,000/- without appreciating the fact that onus was on the assessee to prove that the contents of seized paper were not authentic as per the provisions of section 132(4A) of the Income Tax Act.

4. Though the provision under section 132(4A) of the Act is rebuttable but despite given ample opportunity, the assessee has not rebutted the presumption of section through any solid, concrete or substantial documentary evidence except plain denial of it.

5. That the appellant craves leave to add or delete or alter or modify any one or more ground(s) of appeal during the appellate proceeding.

6. That the order of the Ld. CIT(A) being erroneous in law and on facts be set aside and that the order of the Assessing Officer be restored."

4. There is hardly any dispute between the parties that the impugned section 153A r.w.s. 143(3) assessment dated 31.12.2019 had been framed by the assessing officer in furtherance to the search action dated 26.09.2017 carried out at the assessee's premises. Learned counsel very fairly submits that the said search in fact had resulted in seizure of various incriminating documents "pages 142 to 145" containing some entries, on the basis of which the Assessing Officer proceeded to make the impugned addition by applying the statutory presumption under section 292C of the Act.

5. We next note that the assessee thereafter preferred his appeal wherein the learned CIT(Appeals) has first extracted the corresponding seized documents at page 17 to 20, and, thereafter he has accepted the assessee's submissions that neither the same belonged to him nor there was any corroboration of the relevant entries from the Revenue side.

It is in this factual backdrop that the Revenue has come in appeal before us.

6. We have given our thoughtful consideration to the Revenue's and assessee's respective stands against and in support of correctness of learned CIT(Appeals)'s findings. We make it clear first of all that so far as the first and foremost seized papers reproduced in para 5.4 of CIT(Appeals)'s order is concerned, the same are indeed dumb documents, and no addition could have been made on the basis of various entries therein. The factual position is not the same in the other seized documents "143 to 145" wherein various entries regarding "Singna", "Surya Nagar, "Tower 3" have been found pertaining to F.Ys. 2014-15 as well as 2015-16; involving varying sums, respectively. That being the case, we are of the considered view that going by the presumption of correctness of the contents therein u/s. 292C of the Act, the assessee/searched person could not get out of the impugned addition merely by stating that they do not "belong" to him as this principle applies only to an assessment u/s. 153C of the Act . This is indeed coupled

with the fact that all these entries duly disclose “receipts, expenses and payments”. Faced with this situation, we conclude that once the assessee failed to explain the entries in seized documents/papers found from his possession, his reliance on case laws CIT vs. Ashok Kumar (2006) 286 ITR 541 (All), Ajay Gupta vs. CIT (2020) 114 taxman.com 577 (All) and CIT vs. Shri Yogendra Singh dated 17.02.2017 could hardly rescue him from the impugned addition. The Revenue’s instant sole substantive ground in the lead appeal ITA No. 133/Agr/2022 as well as in second case ITA No. 134/Agr/2022 involving identical facts, but varying sums, succeeds in principle with a rider that the learned Assessing Officer’s consequential computations shall ensure that there is no double additions, after examining all records.

7. No other argument or ground has been raised or pressed in these Revenue’s twin appeals.

8. These Revenue’s twin appeals ITA No. 133 & 134/Agr/2022 are allowed in above terms. A copy of this common order be placed in respective case files.

***Order pronounced in the open court on 11<sup>TH</sup> February, 2025.***

**Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 11<sup>TH</sup> February, 2025.

\*aks/-