

**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. 36 & 37/Agr/2024
Assessment Years: 2015-16 & 2017-18

ACIT, Central Circle, Agra.	Vs.	Sh. Saurabh Gupta, A-185/4, Kamla Nagar, Agra.
PAN : AEBPG3309K		
(Appellant)		(Respondent)

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

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

These Revenue's twin appeals ITA No. 36 & 37/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/10331/2014-15 and CIT(A)-IV/KNP/12059/2016-17, both dated 30.05.2022, involving proceedings under section 153C of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case files perused.
3. It emerges during the course of hearing with the able assistance of both the parties that there arises the first and foremost question of

correctness of the learned assessing officer's action proceeding against the assessee under section 153C of the Act thereby making the additions in issue based on seized/incriminating documents (at page 144 onwards). We make it clear that the said seized documents have indeed been reflected in the CIT(Appeals)'s detailed discussion forming part of the case records.

4. Learned CIT(DR) vehemently argued on the impugned additions that seized documents' entries ought to have been explained in assessee's case. We are of the considered view that once it is an instance of a "third" person other than the searched assessee, presumption of correctness of the contents of his seized material would not be extended herein. We, thus, conclude that once there is no further substantiation by the learned authorities below, learned CIT(Appeals)'s orders deleting the impugned additions deserves to be confirmed in very terms. Ordered accordingly.

5. No other ground has been raised or pressed.

6. These Revenue's twin appeals ITA Nos. 36 & 37/Agr/2022 are dismissed. A copy of this common order be placed in respective case files.

Order pronounced in the open court on 13TH February, 2025.

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

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

Dated: 13TH February, 2025.

*aks/-