

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

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

ITA No.697/Agr/2018
Assessment Year: 2008-09

Sh. Mahendra Singh, Near Raj Palace Mariage Home, Anoop City, Bye Pass Road, Aligarh.	Vs.	Income Tax Officer, Ward 1(2), Aligarh.
PAN : BBUPS0987G		
(Appellant)		(Respondent)

Assessee by	Sh. Deependra Mohan, C.A.
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	13.02.2025
Date of pronouncement	13.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2008-09, arises against the Commissioner of Income Tax (Appeals)-Aligarh's order in appeal no. 29/2016-17/Aligarh dated 23.06.2018, involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.
3. We note during the course of hearing that the learned Assessing Officer has framed assessment on 09.03.2016 adding assessee's entire

cash deposits of Rs.11,80,000/- as unexplained whereas he appears to have submitted his remand report in the lower appellate proceedings accepting that the taxpayer herein is engaged in the business of trading and commission etc.

4. Learned counsel next submits in the light of lower appellate discussion that instead of assessing assessee's cash deposits as turnover in the business, the learned CIT(Appeals) has added cash deposits amounting to Rs.6,61,443/- as unexplained.

5. All these clinching facts have gone un-rebutted from the Revenue side. Faced with this situation, we deem it appropriate to restrict the impugned addition to Rs.1,61,443/- in the larger interest of justice with the rider that our estimation shall not be treated as a precedent. The assessee gets relief of Rs.5,00,000/- in other words. Ordered accordingly.

5. This assessee's appeal is partly allowed.

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/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR