

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

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

**ITA No. 43 /Agr/2022
(Assessment Year 2017-18)**

Gopal Saxena 4/226, Nunhai Street Farrukhabad, Uttar Pradesh-209 625	Vs.	CCIT (OSD)/PCIT-1 Aaykar Bhawan, Sanjay Place Agra, UP -282002
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Appellant	..	Respondent

**ITA No. 44 /Agr/2022
(Assessment Year 2017-18)**

Kumkum Saxena 4/226, Nunhai Street Farrukhaba, Uttar Pradesh 209 625	Vs.	CCIT (OSD)/PCIT-1 Aaykar Bhawan, Sanjay Place Agra UP -282002
/□□□□□□□□□□□□□□□□./PAN/GIR No: AVCPS4278F		
Appellant	..	Respondent

Appellant by :	Sh. Sahib P. Satsangi, Adv.
Respondent by :	Sh. Sukesh Kumar Jain, CIT, DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

ORDER

PER BENCH:

These assessee's twin appeals in ITA No. 43/Agr./2022 arise against the PCIT-1, Agra's case No. PCIT-1/Agra/ITO(OSD)/263/Gopal/2021-22 and his latter appeal ITA No. 44/Agr./2022 directed against the PCIT-1, Agra's case No. PCIT-1/Agra/ITO(OSD)/263/Kumkum/2021-22's common order dated 31.03.2022, for Assessment Year 2017-18, in proceedings u/s 263 of the Income Tax Act, 1961 (in short "the Act"), respectively.

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

3. We first advert to latter assessee Smt. Kumkum Saxena's case ITA No. 44/Agra/2022 wherein the sole issue which arises for our apt adjudication is that of conversion of "limited" scrutiny assessment to a complete one. This is for the precise reason that even the learned lower authorities are fair enough in their respective findings that the "limited" scrutiny reason in assessee's case was that of her alleged cash deposits' source whereas the impugned revision directions herein have ended up in restoring the issue back to the Assessing Officer to examine long term capital gain in her hand. We are of the considered view, in light of PCIT vs. Weilburger Coatings (India) (P.) Ltd (2023) 155 taxmann.com 580 (Cal) that such a revision proposal beyond the scope of "limited" scrutiny is not sustainable in law. Learned PCIT's impugned directions are reversed therefore. The assessee Smt. Kumkum Saxena succeeds in her instant appeal ITA No.44/Agr./2022 in very terms.

4. Coming to the second assessee Shri Gopal Saxena's case ITA No.43/Agr./2022, we note that the learned PCIT revision directions hold

the Assessing Officer's regular assessment as an erroneous one causing prejudice to the interest of the revenue for not having examined his cash deposits of Rs.11 lacs during demonetization.

5. Learned counsel submits that not only the Assessing Officer had carried out his detailed inquiries during assessment but also he reiterates the fact that the assessee had sold his immovable property on 14/15.10.2016 including cash receipts. All these facts have gone unrebutted we rebutted from the Revenue side. That being the case, we find no reason to sustain the learned PCIT's impugned latter revision directions as well which are reversed in very terms.

6. These twin assessee's appeals are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 12.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR