

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

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

**ITA No. 41/Agr./2022  
(Assessment Year 2017-18)**

Pradeep Chauhan, A-5, Near Tulsi Talkies, Chandra Nagar, Agra, Uttar Pradesh-282002	Vs.	Pr.CIT Room No.217, 2 <sup>nd</sup> Floor, Aaykar Bhawan Sanjay Place, Agra Uttar Pradesh-282002
□□□□□□□□./PAN/GIR No: AFEP0707M		
Appellant	..	Respondent

Appellant by :	Sh. Rajesh Malhotra, Adv.
Respondent by :	Sh. Sukesh Kumar Jain, CIT, DR

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2017-18 arises against Commissioner of Income Tax (Appeals)-1, [in short, the "CIT(A)"] Agra's order dated 30.03.2022, in proceedings under Section 263 of the Income Tax Act, 1961, [hereinafter referred to as 'the Act'].

2. Heard both the parties at length. Case file perused.
3. We notice during the course of hearing that the learned PCIT's revision directions have held the Assessing Officer's regular assessment

framed on 20.12.2019 as an erroneous one causing prejudice to the interest of the revenue for the sole reason that the source of assessee's cash deposits amounting to Rs.17,06,315/- had neither been examined nor rectified during scrutiny.

4. It is in this factual backdrop that the assessment order itself indicates at page 2 that the assessee's total cash deposits of Rs.2.23 crores had been assessed as bogus sales and, therefore, the Revenue's stand that the assessee was required to explain source of each and every cash entry, could not be held as sustainable in law. We accordingly conclude that the learned PCIT herein has erred in law and on facts in exercising his section 263 revision jurisdiction. His impugned direction stand reversed in very terms.

5. This assessee's appeal is allowed.

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