

**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. 103/Agr/2023  
Assessment Year: 2014-15

Shri Ashok Kumar, 340, Yadav Colony, Shikohabad, Firozabad.	<b>Vs.</b>	Income-tax Officer, Ward 2(2)(1), Firozabad.
<b>PAN : DGGPK1924N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajendra Sharma, Advocate
Department by	Sh. Shailender 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 2014-15, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1053342163(1) dated 31.05.2023, 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. It emerges during the course of hearing that the assessee herein is aggrieved against both the learned lower authorities' action treating his

cash deposits in the bank account made in the relevant previous year 2013-14 amounting to Rs.14,50,000/-; as unexplained on account of his alleged failure to explain the source thereof. Learned counsel invited attention to the assessee's detailed paper book running into 198 pages. His case is that the impugned cash deposits, in fact, are the result of partnership firm, namely Herbal India, set up by the assessee along with other partners so as to do the business of herbs' cultivation in their agricultural lands. He further buttresses the point that the assessee could not be charged as having not explained source of cash deposits once he had filed all the relevant evidence.

4. Learned DR, on the other hand, places strong reliance on both the lower authorities' respective findings making the impugned addition.

5. We have given our thoughtful consideration to the assessee's and Revenue's rival stands and find no case in the farmer's favour. This is for the precise reason that once he had made the impugned cash deposits; it was his bounden duty to explain the genuineness thereof which he has failed even to prove the source of the transactions. His stand by some concocted story(ies) could hardly be accepted on the test of human probabilities in light of Sumati Dayal v/s CIT (1995) 214 ITR 801(SC) as he has not been able to explain the foregoing plea of partnership firm. The fact however remains that possibility of some accumulated past

savings of his family members could also not be ruled out keeping in mind the assessee's socio-economic status. We, therefore, deem it appropriate to grant a lump sum relief of Rs.10,00,000/- in these peculiar facts and the remaining addition of Rs.64,50,000/- is upheld in very terms. Ordered accordingly. Necessary computation shall follow.

6. This assessee's appeal is partly allowed.

***Order pronounced in the open court on 13.02.2025.***

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

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

Dated:

\*aks/-/Subodh

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra