

**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.151/Agr/2023
Assessment Year: 2015-16

Mauhar Singh, Khasra No. 161, Firozabad Road, Bhagupur Etmadpur, Agra.	Vs.	DCIT, Central Circle, Agra.
PAN : QKIPS4198P		
(Appellant)		(Respondent)

Assessee by	Sh. Gagan Baghel, Advocate
Department by	Sh. Arun Kumar Yadav, CIT(DR)

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2015-16, arises against the Commissioner of Income Tax (Appeals)-4 [in short the "CIT(A)"], Kanpur's order in Appeal No. CIT-(A)-IV/KNP/10403/2014-15 dated 28.07.2023, involving proceedings under section 153C 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 with the able assistance coming from both the parties that the learned lower authorities have made

on-money payment addition of Rs.8,13,800/- alleging the assessee to have paid cash in acquisition of the corresponding asset sold by the searched party/builder M/s Sushil Chauhan group. We make it clear that even the Assessing Officer is fair enough while reproducing the corresponding seized documents wherein there is no instance of any actual payment emanating there/and therefore, we conclude that the impugned addition based on mere inference does not deserve to be sustained. Same stands deleted in very terms therefore.

4. This assessee's appeal is allowed.

Order pronounced in the open court on 17.02.2025.

**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