

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

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

ITA Nos. 280 & 281/Agr/2024
Assessment Years: 2014-15 & 2015-16

Rajesh Kumar, C/o Shri Ram Thekedar, Kota Dealer, Jila Udhyog Kendra, Hindpuram Colony, Mainpuri.	Vs.	Income-tax Officer, Ward 2(4), Mainpuri.
PAN : BMSPK6720J		
(Appellant)		(Respondent)

Assessee by	Sh. Sahib P. Satsangee, CA
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:

These assessee's twin appeals ITA No. 280 & 281/Agr/2024 for assessment years 2014-15 & 2015-16 , arise against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and orders no. ITBA/NFAC/S/250/2024-25/1065578219 (1) and ITBA/NFAC/S/250/2024-25/1065589703 (1) both dated 12.06.2024, involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

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

3. Coming to the assessee's former appeal ITA No. 280/Agr/2024, It emerges at the outset that there arises first and foremost legal issue that once the learned CIT(Appeals) has restricted the Assessing Officer's action treating the assessee's investment in purchase of immovable properties amounting to Rs.12.15 lakhs, to the extent of Rs.4,86,020/- i.e., 40%, respectively, there is no reason to sustain adhoc addition as unexplained investment u/s. 69 of the Act . This being the clinching fact emerging from the case file, we are of the considered view that such an addition of unexplained investment u/s. 69 of the Act could not be made on mere estimation basis. We, thus, see merit in assessee's sole substantive ground which stands allowed in very terms.

4. There being identical facts involved in the assessee's latter appeal ITA No. 281/Agr/2024 barring difference in ad-hoc addition amount u/s. 69 of the Act, our foregoing order in ITA No. 280/Agr/2024 shall apply *mutatis mutandis* in this assessee's appeal as well. Ordered accordingly.

5. To sum up, these assessee's twin appeals ITA Nos. 280 & 281/Agr/2024 are allowed. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 13.02.2025.

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

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

Dated:
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