

**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. 361/Agr/2019
Assessment Year: 2011-12

| | | |
|--|------------|---|
| Daryab S/o Shri Govind Singh, Village and Post Dahgaon, Tehsil Chatta, Distt. Mathura. | Vs. | Income-tax Officer, Ward 1(3)(1), Mathura. |
| PAN : DYQPD1617B | | |
| (Appellant) | | (Respondent) |

| | |
|---------------|------------------------------------|
| Assessee by | None |
| 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 2011-12, arises against the Commissioner of Income Tax (Appeals)-I [(in short the "CIT(A)"], Agra's order dated 19.09.2019 in Appeal No. ITBA/[e-filed]/CIT(A)-I/Agra/ITO-1(3)(1)/Mathura/2018-19, involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. We, accordingly, proceed ex parte against the assessee.

3. Learned DR vehemently argues during the course of hearing that both the lower authorities have rightly assessed the assessee's cash deposits of Rs.45,01,000/- in the relevant previous year as unexplained in the course of assessment.

4. It is in this factual backdrop that we note that the assessee's cash deposit was out of sale deed dated 13.09.2010 of agricultural land for Rs.10,00,000/- and balance component thereof could indeed be prescribed to be representing on-money component only. We wish to clarify that the assessee is having no business at all. The sole inference which would arise in the given facts is that the cash deposits herein prima facie form part of sale price of agricultural lands only in light of Smt. Malini Ramnath Rele vs. ITO (1994) 49 ITD 43(MUM) (TM) and decide the instant issue in assessee's favour and against the department in principle. The fact however remains that the assessee has failed to reconcile his entire cash deposits vis-à-vis the on-money receipts. We thus hold that a lump sum addition of Rs.2,00,000/- only would be just and proper in the given facts. The assessee gets relief of Rs.43,01,000/- in other words with a rider that the instant estimation shall not be treated as a precedent. Ordered accordingly.

5. 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