

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

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपीलसं./ ITA No.407/Agr/2017**  
**(निर्धारणवर्ष / Assessment Year: 2006-07)**

Vishnu Dutt L/H of Shri Mool Chand Girdharpur Road, Ajay Nagar, Near Raju Atta Chakki, Krishna Nagar, Mathura (U.P)	बनाम/ Vs.	ITO-1(3)(5) Mathura
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AUZPD-3499-D</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Shri M.M. Agarwal, CA- Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	12-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	28-03-2025

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by deceased assessee for Assessment Year (AY) 2006-07 arises out of an order of learned Commissioner of Income Tax (Appeals)-1, Agra [CIT(A)] dated 23-03-2017 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 28-02-2014. The sole grievance of the assessee is confirmation of addition of cash deposit for Rs.17.13 Lacs. Having heard rival submissions and upon perusal of case records, the appeal is disposed-off as under. The assessee has left for his heavenly abode on 03-06-2013.

2. In the assessment order, Ld. AO noted that the deceased assessee deposited cash of Rs.27.13 Lacs in its bank accounts out of which Rs.10 Lacs was withdrawn earlier. The Ld. AO added the remaining amount of Rs.17.13 Lacs to the income of the assessee. In first appeal, it was reiterated that the assessee sold agricultural land and entered into agreement for sale. The copy of agreement dated 27-04-2005 made by assessee's wife was also furnished wherein amount of Rs.15 Lacs was received which was stated to be given to the deceased assessee and the same was ultimately deposited in the bank account. The copies of two agreement and sale deeds as executed by the assessee in favor of Shri Kishore Kumar evidencing receipt of sum of Rs.1.94 Lacs and Rs.1.36 Lacs respectively was also furnished. The lower authorities rejected the same merely on the ground that the agreement was not registered and it was cancelled subsequently. The other two agreements were also rejected. Finally, the impugned addition was confirmed against which the assessee is in further appeal before us.

3. It is undisputed fact that the receipt of Rs.15 Lacs is duly evidenced by Agreement to Sale wherein deceased assessee's wife has received the amount of Rs.15 Lacs. The fact that the agreement was not registered or the same was cancelled subsequently, would not alter the fact that the assessee's wife received sum of Rs.15 Lacs. There is no positive evidence on record to controvert the same. The remaining amount is nominal amount of Rs.2.13 Lacs. Therefore, the

facts of the case do not inspire us to confirm the impugned addition and accordingly, we delete the same.

4. The appeal stand allowed as indicated upon conclusion of hearing.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

*Sd/-*

**(SATBEER SINGH GODARA)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

*Sd/-*

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य / ACCOUNTANT MEMBER**

Dated: 28-03-2025

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA