

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA No.342/Agr/2024
Assessment Year: 2012-13

Sh. Om Prakash, Mohanpura Kasganj, Uttar Pradesh	Vs.	Income Tax Officer, Ward-4(3)(3), Soron Gate
PAN :AHMPP7389N		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shalendra Shrivastava, Sr. DR

Date of hearing	05.02.2025
Date of pronouncement	05.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2012-13, 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/250/2024-25/1066201460(1), dated 28.06.2024, involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded ex-parte.

3. Learned departmental representative vehemently argues during the course of hearing that both the learned lower authorities have rightly added the assessee's cash deposits of Rs.10.80 lakhs, in the relevant previous year, as unexplained during the course of assessment framed on 07.11.2019 and upheld in the lower appellate discussion. We note in this factual backdrop that the assessee has neither filed any justifiable explanation nor cogent supportive evidence explaining the source of the impugned cash deposits. The fact, however, remains that both the learned lower authorities have also not given credit of the assessee's socio-economic status and family's past savings which could reasonably be estimated to a lump sum amount of Rs.5.8 lakhs in the larger interest of justice. We thus deem it appropriate that a lump sum addition of Rs. 5,00,000/- only in the given facts would be just and proper with a rider that the same shall not be treated as a precedent. The assessee gets the relief of Rs.5.80 lakhs in other words. Necessary computation shall follow as per law.

4. This assessee's appeal is partly allowed.

Order pronounced in the open court on 5th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 5th February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra