

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&**

**Sh. M. Balaganesh, Accountant Member**

**ITA No. 269/Agr./2024 : Asstt. Year: 2015-16**

**ITA No. 270/Agr./2024 : Asstt. Year: 2017-18**

Mohammad Amin, Ward No. 23, Jaganpur, BG Road, Guna, Madhya Pradesh-473001 (APPELLANT)	Vs	CIT(A)/NFAC, Delhi (RESPONDENT)
<b>PAN No. AWLPA9906E</b>		

**Assessee by : None**

**Revenue by : Sh. Shailener Shrivastava, Sr. DR**

**Date of Hearing: 03.02.2025**

**Date of Pronouncement: 03.02.2025**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These assessee's twin appeals in ITA Nos. 269 & 270/Agr./2024 arise against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1065273316(1) & ITBA/NFAC/S/250/2024-25/1065226188(1) order dated 29.05.2024 and 30.05.2024, for Assessment Years 2015-16 and 2017-18, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act"), respectively.

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

3. It transpires during the course of hearing with the able assistance coming from the Revenue side that the assessee's identical sole substantive grievance in both the instant appeal challenges the CIT(A)'s lower appellate discussion(s) not only reversing assessment findings assessing his cash deposits; involving varying sums, as business income in capital trade etc. as unexplained money u/s 69A of the Act but also his consequential directions that the same ought to be assessed u/s 115BBE of the Act.

4. Mr. Srivastava vehemently argues during the course of hearing that the CIT(A)'s impugned identical lower appellate discussion has rightly invoked section 251(1)(a) enhancement in the given facts involved herein.

5. We find no merit to accept the Revenue's foregoing vehement contentions. This is for the precise reason that once the Assessing Officer's identical assessment discussion had treated the assessee's cash deposits in both these assessment years as his business income liable to be assessed @8%, the learned CIT(A)'s enhancement could not have changed the said head income itself in light of CIT vs. Shapoorji Pallonji Mistry (1962) 44 ITR 891 (SC), CIT vs. Sardari Lal & Co. (2001) 251 ITR 864(Del.) and CIT vs. Union Tyres (1999) 240 ITR

556(Del). We thus reverse the learned CIT(A)'s impugned enhancement for this precise reason alone. Ordered accordingly.

6. Both these assessee's appeals ITA Nos. 269 & 270/Del/2024 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 03/02/2025.

Sd/-  
**(M. Balaganesh)**  
**Accountant Member**

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 03/02/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**