

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

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

आयकरअपील सं. / ITA No. 433/Agr/2018
(निर्धारणवर्ष / Assessment Year:2012-13)

Shri Manveer Singh Village, Sangor, Post, Kulwa, Tehsil, Gabhana, Distt. Aligarh.	बनाम/ Vs.	Income-tax Officer, Ward 1(2), Aligarh.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. JHJPS-2330-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Pankaj Gargh, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	20-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order passed by learned Commissioner of Income Tax (Appeals), Aligarh [CIT(A)] on 05-03-2018 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 147 of the Act on 18-12-2017. The assessee is stated to be engaged in trading of potatoes. In the assessment order, Ld. AO made addition of cash deposit of Rs.28.36 Lacs, the source of which could not be satisfactorily explained by the assessee. The assessee declared agricultural income as well as business income u/s 44AD. Before lower authorities, it was stated that the cash was deposited out of agricultural proceeds and past savings. However, Ld. CIT(A) partially accepted the claim for Rs.3 Lacs and

confirmed the remaining additions against which the assessee is in further appeal before us.

2. From the case records, it emerges that the assessee primarily derives income from agricultural. The assessee owns ancestral agricultural land jointly with other family members. The family has sold certain agricultural land during the year, the proceeds of which have been deposited in the bank account. Considering the background of the assessee, we grant further relief of Rs.5,36,900/- and confirm remaining addition of Rs.20 Lacs. No other ground has been urged in the appeal.

3. The appeal stand partly allowed.

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)

लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA