

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**

आयकरअपीलसं./ ITA No. 613/Agr/2018
(निर्धारणवर्ष / Assessment Year:2014-15)

Smt. Pushpa Devi Gupta Mohalla-Sujawalpur, Sahawar Road Gunjundwara, Kasganj-207123.	बनाम/ Vs.	Income-tax Officer, Ward 3(2), Etah.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ACDPG-5625-Q		
(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) 2014-15 arises out of an order passed by learned Commissioner of Income Tax (Appeals), Aligarh [CIT(A)] on 24-01-2018 in the matter of an assessment framed by Ld. AO u/s144 on 31-03-2014. Having heard rival submissions, our adjudication would be as under.

2. From case records, it emerges that the assessee runs a petrol pump in the name of M/s Rishav Kisan Sewa Kendra. It transpired that the assessee deposited cash of Rs.59.71 Lacs in its savings bank account. The Ld. AO added the same to the income of the assessee u/s 69 for want of any satisfactory reply from the assessee. The Ld. AO also observed that the said bank account was not reflected in the financial statements. During first appeal, the assessee furnished additional

evidences which were subjected to remand proceedings. The Ld. AO made enquiries and arrived at the conclusion that the agreements as given by the assessee were fake and wrong. The stamp paper was dated 21-01-2016 whereas the agreement was shown to have been entered between 01-08-2013 to 31-01-2014. Considering the same, Ld. CIT(A) upheld the addition against which the assessee is in further appeal before us.

3. The facts as noted by lower authorities remain undisputed before us. It is quite clear that the assessee has deposited cash in undisclosed bank accounts. The assessee has miserably failed to prove the source of the same. Accordingly, no interference is required in the orders of lower authorities.

4. The appeal stands dismissed.

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: 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