

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**

आयकरअपील सं. / ITA No.564/Agr/2024
(निर्धारणवर्ष / Assessment Year:2015-16)

Rameshwar Dayal Sharma Exchange Ke Pass, Jagga Chauraha, Ambah, Morena.	बनाम/ Vs.	Income-tax Officer-1, Morena.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BDYPR9626P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Anurag Sinha, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
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) 2015-16 arises out of an order passed by learned Addl. / Joint Commissioner of Income Tax (Appeals), Chandigarh [CIT(A)] on 06-11-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) of the Act on 27-12-2017. In the assessment order, Ld. AO made addition of cash deposit for Rs.10 Lacs for want of sufficient evidences from the assessee though the assessee stated that the deposit of Rs.6.90 Lacs were sourced from earlier withdrawals. The Ld. CIT(A) partially accepted the claim and restricted the addition to the extent of Rs.3 Lacs. The plea of past savings and agricultural income was not accepted. Aggrieved, the assessee is in further appeal before us.

2. We find that the claim of the assessee is partially substantiated. By granting concession of past savings, we restrict the impugned addition to the extent of Rs.1.50 Lacs and delete the remaining addition of Rs.1.50 Lacs.

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