

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.576/Agr/2024
(निर्धारणवर्ष / Assessment Year:2009-10)

Sh. Bhanu Prakash Bhargava Ward No. 7, Purane Jail K Datia (MP).	बनाम/ Vs.	Income-tax Officer, Ward 1(3), Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. APSPB-3917-L		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

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

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2009-10 arises out of an order passed by of learned Commissioner of Income Tax (Appeals), Aligarh [CIT(A)] on 20-05-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 22-11-2017. In the assessment order, Ld. AO made addition of bank credit for Rs.22.50 Lacs for want of sufficient evidences from the assessee. The assessee is stated to have earned agricultural income from leased land. The Ld. CIT(A), considering assessee’s submissions, restricted the impugned addition to Rs.7.15 Lacs 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 activities on leased land. The assessee

also received maturity proceeds of fixed deposits of her mother-in-law. By granting benefit of past savings, we confirm addition to the extent of Rs.4 Lacs only and delete the remaining addition.

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