

**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**

**1. आयकरअपील सं. / ITA No. 807/Del/2024  
(निर्धारणवर्ष / Assessment Year:2013-14)**

**&**

**2. आयकरअपील सं. / ITA No. 808/Del/2024  
(निर्धारणवर्ष / Assessment Year:2013-14)**

|  |              |  |
|--|--------------|--|
| M/s Jai Gopal Hari Kishan<br>Bharatpur Darwaja, Mathura. | बनाम/<br>Vs. | Income-tax Officer,<br>Ward 1(3), Mathura. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAEFJ-0219-Q</b>  |              |  |
| (अपीलार्थी/ <b>Appellant</b> )                           | :            | (प्रत्यर्थी / <b>Respondent</b> )          |

|  |   |                                     |
|--|---|-------------------------------------|
| अपीलार्थीकीओरसे/ <b>Appellant by</b>   | : | Sh. Pankaj Gargh, Adv. - Ld. AR     |
| प्रत्यर्थीकीओरसे/ <b>Respondent by</b> | : | Sh. Shailender Shrivastava – Ld. DR |

|   |   |            |
|---|---|------------|
| सुनवाईकीतारीख/ <b>Date of Hearing</b>       | : | 21-02-2025 |
| घोषणाकीतारीख / <b>Date of Pronouncement</b> | : | 23-04-2025 |

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid quantum appeal as well as penalty appeal by assessee for Assessment Year (AY) 2013-14 arises out of separate orders of first appellate authority. First, we take up quantum appeal ITA No.807/Del/2024 which arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 08-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144 of the Act on 26-03-2022. The Ld. AR argued that the impugned cash deposits were duly been reflected in proprietorship concern since the firm converted into proprietorship concern w.e.f. 01-04-

2012. The Ld. Sr. DR stated that these facts require verification by Ld. AO.

2. In the assessment order, Ld. AO made cash addition of Rs.105.51 Lacs in the hands of the assessee firm despite the submissions of the assessee that the firm was dissolved and these transactions were reflected in the hands of Shri Abhishek Khandelwal. The Ld. CIT(A) confirmed the same for want of documentary evidences. Aggrieved, the assessee is in further appeal before us.

3. Considering the submissions of Ld. AR, we set aside the impugned order and restore the assessment back to the file of Ld. AO for de novo assessment after verification of aforesaid facts. The assessee is directed to substantiate its stand.

4. ITA No,808/Del/2024 is consequential penalty which also stand restored back to the file of Ld. AO for fresh consideration in the light of de novo assessment to framed by Ld. AO.

5. Both the appeal stand allowed for statistical purposes as indicated upon conclusion of hearing.

*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: 23-04-2025

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA