

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**

**1. आयकरअपील सं. / ITA No.323/Agr/2019
(निर्धारणवर्ष / Assessment Year:2010-11)**

And

**2. आयकरअपील सं. / ITA No.324/Agr/2019
(निर्धारणवर्ष / Assessment Year:2010-11)**

Shri Bramhajit Singh Vill. Jareerua, Post- Nurabad, Morena (MP).	बनाम/ Vs.	Income-tax Officer, Ward 1, Morena.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ATXPB-1047-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	23-04-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Year (AY) 2010-11 arises out of separate orders of first appellate authority. First, we take up ITA No.324/Agr/2019 which arises out of an order passed by learned Commissioner of Income Tax (Appeals), Gwalior [CIT(A)] on 05-07-2019 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 143(3) of the Act on 30-11-2017. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeals. In the assessment order, Ld. AO made addition of cash deposit for Rs.31.45 Lacs for want of any satisfactory explanation from the assessee. The Ld. CIT(A) allowed partial relief and confirmed addition for

Rs.28.51 Lacs. The assessment order was subsequently rectified by Ld. AO u/s 154 on 02-08-2018 to levy correct interest u/s 234A and 234B. The Ld. CIT(A) confirmed the same which is subject matter of ITA No.323/Agr/2019.

2. Upon perusal of impugned order, it could be seen that Ld. CIT(A) has granted relief of Rs.2.93 Lacs for past savings and agricultural income. From assessee's submissions, it would appear that the assessee has sold certain agricultural land along with other family members and deposited the proceeds thereof in the bank account. The assessee has furnished affidavits of as many as 10 family members also. The assessee has claimed that amount of Rs.5 Lacs was sourced from past savings and Rs.25 Lacs is stated to be sourced from accumulated agricultural income of family members. Considering all these facts and with a view to settle prolonged litigation, we confirm impugned addition to the extent of Rs.5 Lacs and delete the remaining addition. The interest u/s 234A and 234B is consequential and mandatory in nature. The same shall be re-computed accordingly.

3. Both the appeals stand partly allowed in terms of our above order.

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. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA