

**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**

**आयकरअपील सं. / ITA No.493/Agr/2012**  
**(निर्धारणवर्ष / Assessment Year: 2004-05)**

<b>Shri Sridhar Pandey</b> S/o Late Sh. Babu Ram Pandey Muradganj, Distt. Auriya (UP).	<b>बनाम/ Vs.</b>	<b>ACIT-2,</b> Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>ALJPP-4364-J</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Arun Kumar Yadav – Ld. CIT-DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	19-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	23-04-2025

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2004-05 arises out of an order passed by learned Commissioner of Income Tax (Appeals)-1, Agra [CIT(A)] on 31-03-2012 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 153A of the Act on 12-12-2006. At the time of hearing, none appeared for assessee. Accordingly, the appeal was heard with the able assistance of Ld. CIT-DR who pleaded for dismissal of the appeal.
2. From the case records, it could be ascertained that the assessee was subjected to search u/s 132 on 03-03-2005 and notice u/s 153A was issued on 24-01-2006. The Ld. AO assessed total income of Rs.42.49 Lacs after certain additions. The Ld. CIT(A) allowed part relief and

confirmed addition of Rs.8.50 Lacs and Rs.5 Lacs against which the assessee is in further appeal before us.

3. The addition of Rs.8.50 Lacs is addition of unexplained cash credit which represents loans as taken by the assessee from farmers. The Ld. CIT(A), in para 8.3 of the impugned order, rendered a finding that the assessee failed to prove the genuineness of unsecured loans. Even before us, no new material has been placed to controvert these findings. Accordingly, we confirm this addition.

4. On the addition of Rs.5 Lacs, it has been stated in the grounds of appeal that this amount was later on reconciled by the assessee by mean of bank reconciliation statement. Considering the same, we direct Ld. AO to verify the same and re-adjudicate the same.

5. The appeal stand partly allowed for statistical purposes.

*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