

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.124/Agr/2021  
Assessment Year: 2017-18

Vineet Kumar Rituraj Pawar, H. No. 17, Gali No. 2, Bihari Puram, Melrose Bye pass, Aligarh.	<b>Vs.</b>	Income-tax Officer, Ward 4(1)(3), Aligarh
<b>PAN : ATOPP7684A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	02.04.2025
Date of pronouncement	29.04.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred by assessee against the impugned order dated 29.09.2021 passed in Appeal no. CIT(A)-Aligarh/10691/2019-20 by the Ld. Commissioner of Income– tax(Appeals)/National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961 [hereinafter referred to as "Act"] for the Assessment Year [A.Y.] 2017-18, wherein Id. CIT(A) has confirmed the addition made by the Assessing Officer and dismissed assessee's appeal.

2. Brief facts state that the assessee is a salaried employee who filed return of income for A.Y. 2017-18 declaring total income of Rs.5,92,450/- from salary. Case was selected for limited scrutiny for examination and verification of salary income and cash deposited during the demonetization period. Statutory notices u/s. 143(2) and 142(1) of the Act were issued and served upon the assessee. However, in compliance to show cause notice dated 04.11.2019 issued u/s. 144 of the Act, the assessee submitted that he received housing loan of Rs.28,32,500/- from Dewan Housing Finance in five installments as under :

17 <sup>th</sup> May, 2016	Rs.4,79,250/-
23 <sup>rd</sup> June, 2016	Rs.3,51,450/-
12 <sup>th</sup> July, 2016	Rs.3,67,425/-
12 <sup>th</sup> September,2016	Rs.3,99,375/-
20 <sup>th</sup> October, 2016	Rs.12,35,000/-
Total	Rs.28,32,500/-

The assessee further submitted that on 19.11.2016, he deposited Rs.8,39,500/- in Axis Bank and Rs.2,00,000/- in YES Bank being house loan. It was further submitted that the aforesaid amount was initially paid to the labourers, however, post demonetization period, they (labourers) refunded the money due to demonetization and demanded payment in their accounts. Assessee further submitted that he also transferred Rs.1,98,711/- to Axis Bank to make payments to vendors against construction of house. List of payments to vendors through bank was furnished before the Assessing Officer.

3. As regards difference in salary as per TDS return filed by tax deductor and as per disclosure in the income tax return, the assessee explained that there was difference of Rs.2675/- only. Later on, the assessee changed his earlier explanation and submitted before Id. Assessing Officer vide reply dated 30.11.2018 that he had cash of Rs.3,45,000/- in hand at the mid-night of 08.11.2016. He withdrew Rs.6,97,000/- from bank and claimed that the cash disbursed to labourers was returned back which he deposited in bank account. Id. Assessing Officer was not satisfied with the two contrary explanations of the assessee and hence, made addition of Rs.8,39,500/- u/s. 69A of the Act as undisclosed and unexplained cash and Rs.2675/- as undisclosed salary income.

4. Assessee could not succeed in first appeal where Id. CIT(Appeals) confirmed the aforesaid additions and dismissed assessee's first appeal.

5. Assessee is in appeal before this Tribunal on the ground that the revenue authorities were unjust in considering the deposit of Rs.8,39,500/- as undisclosed income.

6. None responded for the assessee. Perused the records and heard learned departmental representative for Revenue.

7. Learned Representative for the Revenue has submitted that the assessee has taken two contrary defenses before the Assessing Officer and failed to substantiate the nature and source of said deposits during post demonetization period submitting that Id. CIT(Appeals) has rightly confirmed the additions made by the Assessing Officer.

8. At the first instance, we find that the difference of Rs.2675/- in the salary of the assessee as per TDS return filed by the tax deductor and as per the return of income filed by the assessee seems to have been admitted by the assessee as per para 4 of the assessment order. Hence, the fact admitted need not to be proved and on this count, we find that neither the assessee has challenged this amount by taking any ground in Form-36 nor any otherwise submissions have been raised before us. Hence, this addition of Rs.2675/- is found just.

9. As regards deposit of Rs.8,39,500/- during post demonetization period, it is a factum that the demonetization period commenced from 08.11.2016 and said amount of Rs.8,39,500/- was deposited on 19.11.2016 in Axis Bank with a cash of Rs.2,00,000/- in Yes Bank. The assessee submitted before the revenue authorities that this amount was part of his home loan, which he took from Dewan Housing Finance in five installments tabulated as herein above. Authorities below have treated this cash deposit as part of home

loan. However, Id. CIT(Appeals) has approved the action of the Assessing Officer, who observed in the assessment order that the assessee changed his version of defense, claiming that he disbursed the cash to the labourers who returned the same back to the assessee due to demonetization period and the assessee deposited the same in the bank account. We do not find any substantial contradiction in assessee's submissions made before Ld. Assessing Officer either on 11.11.2019 against show cause notice u/s. 144 or the submissions made on 30.11.2018. It is also noticed that the authorities below have not made the bank statements and other submissions of the assessee in detail as part of the impugned order or assessment order. Therefore, for want of verification of the source of aforesaid deposit, the Id. CIT(Appeals) had no option, but to approve the assessment order. The same is the situation before this Tribunal. The appeal is liable to be dismissed.

10. In the result, assessee's appeal is dismissed. However, if the assessee could succeed to procure the source of the aforesaid deposit, he shall be at liberty to move an application to get this order recalled and get this matter decided afresh on merits.

***Order pronounced in the open court on 29.04.2025***

***Sd/-***  
**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

Dated: 29.04.2025

\*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra