

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH
VIRTUAL HEARING MODE**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.131/RAN/2024
Assessment Year: 2017-18**

Sudhir Kumar Jha Q. No. 591, Sector-IC, Jharkhand-827001. (PAN: ACSPJ2878H)	Vs	ACIT, Circle-3, Bokaro
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Anil Kumar Jha, Advocate
Respondent by : Shri Khubchand T. Pandya, Sr. DR

Date of Hearing : 24.04.2025
Date of Pronouncement : 24.04.2025

ORDER

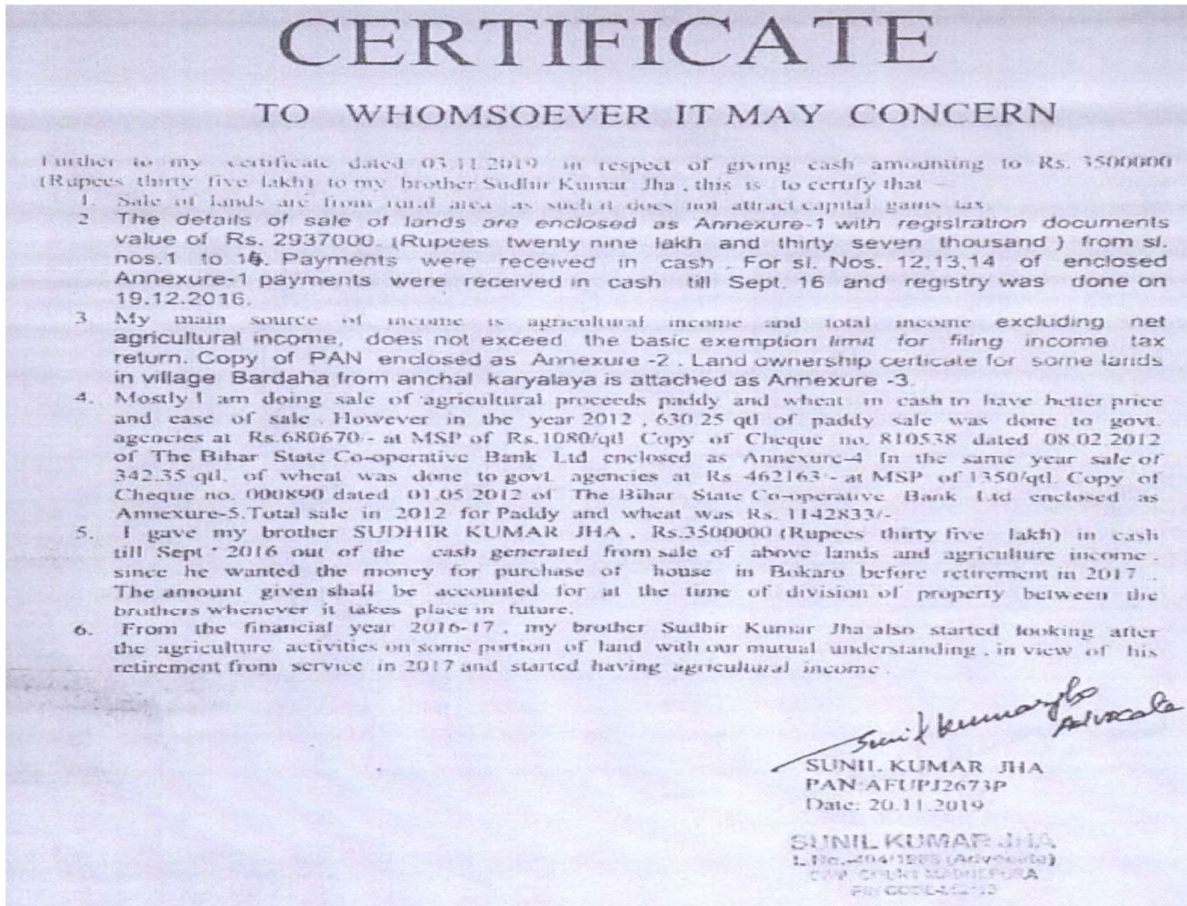
Per Bench:

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide Order No. ITBA/NFAC/S/250/2024-25/1063883761(1) dated 03.04.2024 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2017-18.

2. Shri Khubchand T. Pandya, Sr. DR appeared on behalf of the revenue and Shri Anil Kumar Jha, Advocate appeared on behalf of the assessee.

3. It was submitted by the Ld. AR that the assessee is an employee of Steel Authority India Ltd. (SAIL), Bokaro Steel City during the relevant assessment year. It was the submission that the assessee had filed his return of income and in the course of the scrutiny assessment of the return

it was noticed that the assessee had shown that the assessee had received an amount of Rs. 35,00,000/- from Shri Sunil Kumar Jha. When questioned, the assessee submitted that the amount was received from the brother out of the sale of land and agricultural income over a period of time spanning more than a decade. The assessee had also submitted a certificate dated 03.11.2019 from Shri Sunil Kumar Jha. It was submitted by the Ld. AR that the Assessing Officer did not believe the claim of gift and had treated the said amount of Rs. 35,00,000/- as unexplained income of the assessee. The Ld. AR drew our attention to page 54 of the paper book, which is a copy of the certificate issued by Shri Sunil Kumar Jha on 20.11.2018 which contained the details of the sale of the land and reiterating the alleged gift of Rs.35,00,000/- the same reads as follows:



ANNEXURE - 1

LAND SALE REGISTRY DETAILS WITH CASH GENERATION BY SUNIL KUMAR JHA OUT OF SALE OF RURAL LAND ATTRACTING NO CAPITAL GAINS TAX, OUT OF WHICH CASH WAS HANDED OVER TO MY BROTHER SUDHIR KUMAR JHA WITH COPY OF REGISTRY DOCUMENTS ATTACHED AS ANNEXURES

S.N.	REGISTRY DATE	REGISTRY DOCUMENT VALUE (Rs.)	REGISTRY DONE BY	REGISTRY DONE IN FAVOUR OF	DOCUMENT NO
1.	08.12.2010	100000	Sunil Kumar Jha	Amital Yadav	ANNEXURE-1/1
2.	09.02.2011	90000	Sunil Kumar Jha	Bibi Navisa Khatoon	ANNEXURE-1/2
3.	12.02.2011	30000	Sunil Kumar Jha	Masomat Umda Devi	ANNEXURE-1/3
4.	12.10.2011	73000	Sunil Kumar Jha	Sanju Devi	ANNEXURE-1/4
5.	31.08.2012	200000	Sunil Kumar Jha	Bindu Devi	ANNEXURE-1/5
6.	31.08.2012	200000	Sunil Kumar Jha	Meera Devi	ANNEXURE-1/6
7.	31.08.2012	200000	Sunil Kumar Jha	Rajiv Ranjan	ANNEXURE-1/7
8.	31.08.2012	200000	Sunil Kumar Jha	Rajiv Ranjan	ANNEXURE-1/8
9.	28.01.2013	200000	Sunil Kumar Jha	Meera Devi	ANNEXURE-1/9
10.	28.01.2013	57000	Sunil Kumar Jha	Santay Pandit	ANNEXURE-1/10
11.	05.02.2013	373000	Sunil Kumar Jha	Mithilesh Kumar	ANNEXURE-1/11
12.	19.12.2016	594000	Sunil Kumar Jha	Pawo Devi	ANNEXURE-1/12
13.	19.12.2016	310000	Sunil Kumar Jha	Savita Devi	ANNEXURE-1/13
14.	19.12.2016	310000	Sunil Kumar Jha	Meera Devi	ANNEXURE-1/14
		2937000			

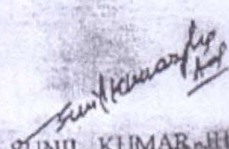
Sunil Kumar Jha
Advocate

SUNIL KUMAR JHA
SUNIL KUMAR JHA
L.No.-4041588 (Advocate)
CIVIL COURT MADHUPURA
PIN CODE-870113

4. It was the submission that the assessee had also submitted the details of the receipt of the gift along with the dates and signed by Shri Sunil Kumar Jha. The same was shown at page 102 of the paper book which reads as follows:

ANNEXURE - C
DATE WISE CASH TRANSFER AS GIFT FROM ME TO BROTHER SHRI SUDIIR KUMAR JHA

S.N.	Date of cash transfer	Cash Transfer Amount	Nature of transfer
1.	25.01.2016	500000	As gift
2.	16.02.2016	500000	As gift
3.	15.04.2016	500000	As gift
4.	12.05.2016	500000	As gift
5.	05.07.2016	500000	As gift
6.	15.08.2016	500000	As gift
7.	21.09.2016	500000	As gift


 SUNIL KUMAR JHA
 SUNIL KUMAR JHA
 L.No.-204-1998 (Advocate)
 CIVIL COURT MADHEPURA
 PIN CODE-952113

5. It was the submission that the assessee cannot be asked to prove the source of the source. The Ld. AR also relied on the decision of the Hon'ble Patna High Court in the case of Hanuman Agarwal reported in 17 taxman 19 (Pat) wherein the Hon'ble High Court of Patna has categorically held that where the assessee has filed confirmatory letter showing the address and GIR No. of the creditor, the assessee has primarily discharged the primary onus that was on it and the onus shifted to the department. It was the submission that as the revenue has not been able to dislodge any of the evidence produced by the assessee the addition as made by the Assessing Officer and as confirmed by the Ld. CIT(A) is liable to be deleted.

6. In reply, the Ld. Sr. DR submitted that the assessee has not proved the genuineness of the source of the gift. It was the submission that the orders of the Assessing Officer and the Ld. CIT(A) is liable to be upheld.

7. We have considered the rival submissions. A perusal of the certificate issued by Shri Sunil Kumar Jha shows that it is claimed that his main source of income is agricultural income. He is substantially selling paddy

and wheat in cash to get a better price. He has also sold paddy in 2012 to government agencies and has received payment through cheque. A perusal of the details of the land sold as has been provided by Shri Sunil Kumar Jha along with a certificate shows that the land was sold between 08.12.2010 and 19.12.2016. The certificate issued by Shri Sunil Kumar Jha says that he has given the money to his brother in cash till September, 2016 out of the cash generated from the sale of the land and agricultural income since he wanted the money to purchase house in Bokaro before retirement in 2017. The details of the gift which has also been extracted above clearly shows that the cash gifts have been made between January, 2016 and September, 2016. Shri Sunil Kumar Jha has not shown as to how he was holding this cash from the sale proceeds of the land nor has the assessee showed as to how he was holding this cash for such long periods of time. A perusal of the details of the sale of land shows that during 2016 being December, 2016 Shri Sunil Kumar Jha has sold land of nearly Rs. 12,00,000/- but the last date of gifting the cash gift to the assessee is September, 2016 and, therefore, this amount of Rs. 12,00,000/- would not be in any case available with Shri Sunil Kumar Jha for gifting to his brother. Thus, out of Rs.29,37,000/- Rs. 12,00,000/- is to be reduced. A further verification shows that land sold is between the years 2013 and 2016. How the said Shri Sunil Kumar Jha was holding this cash has not been proved from 2013 to 2016. Neither has it been shown as to how the assessee herein has been holding cash from January, 2016 till September, 2016. Even assuming the sale of paddy is considered these are transactions done with the government in 2012. No evidence has been produced by the assessee nor by Shri Sunil Kumar Jha to say that cash has been withdrawn from the Bank to make these gifts to the brother. Thus, merely other than giving the name of the assessee's brother and a certificate from the brother no concrete evidence in any form i.e. substantiated by documentation has been provided by the assessee to

explain the alleged gift of Rs.35,00,000/- from Shri Sunil Kumar Jha. For these reasons the case law relied on by the Ld. AR also does not apply. This being so, we find no infirmity in the orders of the Ld. Assessing Officer and the Ld. CIT(A) and consequently, confirm the order of the Ld. CIT(A) on the issue.

8. In the result, the appeal of the assessee is dismissed.

Order dictated and pronounced in the open court.

Sd/-
(Ratnesh Nandan Sahay)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 24th April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant : Shri Sudhir Kumar Jha, Bokaro
2. The Respondent. ACIT, Circle-3, Bokaro
3. CIT(A), NFAC, Delhi
4. Pr. CIT,
5. DR, ITAT, Ranchi Bench,
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Ranchi Bench