

# आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA No.456/PAT/2024

(निर्धारण वर्ष / Assessment Year : 2010-2011)

<b>Raj Kumar Sharma, S/o Shri Ram Chandra Sharma Gabhatal, Danapur, PO: Digha Danapur, Patna, Bihar.</b>	Vs	<b>ITO, Ward-5, Patna</b>
<b>PAN No. :AQAPS 0820 L</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	<b>Shri Pankaj Jyoti, CA</b>
<b>राजस्व की ओर से /Revenue by</b>	:	<b>Shri Ashwani Kumar, Sr.DR</b>
<b>सुनवाई की तारीख / Date of Hearing</b>	:	<b>18/06/2025</b>
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	<b>18/06/2025</b>

## आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 30.04.2024 for the assessment year 2010-2011.

2. Shri Pankaj Jyoti, Id. AR appeared on behalf of the assessee and Shri Ashwani Kumar, Id.Sr. DR appeared on behalf of the revenue.

3. It was submitted by the Id. AR that the assessee is a retired Block Development Officer. It was the submission that during the assessment year 2010-2011 the assessee had purchased a flat at a cost of Rs.30.20 lakhs. It was the submission that admittedly the assessee had not provided all the details before the Assessing Officer and the Assessing Officer treated the entire purchase as undisclosed income of the assessee. It was the submission that before the Id. CIT(A) the assessee had produced the

evidence of loan of Rs.16.10 lakhs from State Bank of India, loan of Rs.3 lakhs from the account of assessee's wife and proof of payment of Rs.11.10 lakhs by the assessee through his bank account. It was submitted that the Id.CIT(A) has accepted the claim of the assessee in respect of the loan from SBI and loan from her wife but had treated the entire payment made by the assessee through his bank account as unexplained. It was the prayer that the addition as made by the Assessing Officer and as confirmed by the Id. CIT(A) is liable to be deleted.

4. In reply, Id.Sr. DR vehemently supported the order of the Id.AO and Id. CIT(A) and drew the attention of the Bench to page 14 of the order of the Id. CIT(A) wherein the Id. CIT(A) has extracted the break up cost of Rs.30.20 lakhs. Out of Rs.30.20 lakhs, after reducing the amount of loan of Rs.16.10 lakhs taken from SBI, the break up is shown in respect of Rs.15 lakhs. It was the submission that the assessee has not produced any proof as has been mentioned by the Id.CIT(A) and prayed that the orders of both the authorities below should be upheld.

5. I have considered the rival submissions. A perusal of the statement chart as prepared by the Id. CIT(A) at page 14 of the order of the Id. CIT(A) clearly shows that the payments have been made through bank. There is no allegation that any cash deposit has been taken place in the bank before issuance of the cheque. This being so, I am of the view that the assessee has explained the source for investment in the flat. Consequently, the addition as made by the Assessing Officer and as confirmed by the Id. CIT(A) stands deleted.

6. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 18/06/2025.

**Sd/-**  
**(GEORGE MATHAN)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Kolkata;** दिनांक Dated 18/06/2025

*Prakash Kumar Mishra, Sr.P.S.*

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

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT,  
Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna