

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND  
SHRI OM PRAKSH KANT, ACCOUNTANT MEMBER**

**ITA No.2929/Mum/2025  
(Assessment Year : 2011-12)**

<b>Income Tax Officer 6(3)(1) Room No.524, 5<sup>th</sup> Floor Aaykar Bhavan, M.K. Road Mumbai-400 020</b>	<b>vs</b>	<b>Shri Sanjay Jagdish Patel 601, Siddhachal CHSL, Pkhran Road, Vasant Vihar,Thane-400 601 PAN : AACPP5531F</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by : Shri Sukhsagar Syal  
Respondent by : Shri Pravin Salunkhe (SR. DR.)  
  
Date of hearing : 24/06/2025  
Date of pronouncement : 24/07/2025

**ORDER**

This appeal filed by the revenue is arising out of the order of the Learned Commissioner of Income-tax,(Appeals)-5,Mumbai[hereafter, Ld.CIT(A)], dated 11/02/2025 for the assessment year 2011-12.

2. The only effective ground raised by the revenue in the present appeal relates to the Ld.CIT(A) deleting the addition made by the Assessing Officer made under section 68 of the Act, by not appreciating the facts of the case.

3. We have heard the arguments of both the counsels, perused the materials placed on record, judgements cited before me and also the order passed by the revenue authorities.

4. From the records we noticed that the addition of Rs. 24,53,591/- was made in the hands of assessee on account of money received by the assessee from one Ravi Prakash, who, upon investigation by the Investigation Wing was found to have opened a bank account for a short period of time and deposited huge cash into it. Whereas the assessee had taken a specific stand that this payment has been received on behalf of service rendered to M/s Romex International. The assessee had submitted that the receipt had been appropriated towards the amount payable by M/s Romex International and the source of the same is not relevant for him as there is no legal bar on the same. It was also submitted that similar addition has been made in the case of one of the group concerns, viz. Kamal Clearing and Forwarding Agency Private Limited in which the co-ordinate bench of ITAT vide its order dated 02/01/2025 in ITA No1575/Mum/2024 has already decided the issue in favour of the appellant therein. After having gone through the facts of the present case and also the order passed by the co-ordinate bench of ITAT in the case of Kamal Clearing and Forwarding Agency Private Limited (supra), we find that there is no doubt about the fact that the assessee had already disclosed the receipt from Ravi Prakash as his business receipt on account of receivable from M/s Romex International and moreover, the co-ordinate bench of ITAT has already taken a decision under the similar facts and circumstances. Therefore, while adhering to the principles of judicial consistency and discipline, we dismiss the ground raised by the revenue and uphold the order of the Ld.CIT(A).

5. In the result, the appeal filed by the revenue stands dismissed.

Order pronounced in the open court on 24 day of July, 2025.

Sd/-

(OM PRAKASH KANT)  
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 24/07/2025

Pavanan

**Copy of the Order forwarded to:**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,  
Mumbai
5. गार्ड फाइल/Guard file.

sd/-

(SANDEEP GOSAIN)  
JUDICIAL MEMBER

BY ORDER,

//True Copy//

(Asstt. Registrar), ITAT, Mumbai