

# IN THE INCOME TAX APPELLATE TRIBUNAL, DIVISION BENCH, JODHPUR

HEARING THROUGH: VIRTUAL MODE

**BEFORE: SHRI. LALIET KUMAR, JM & DR. MITHA LAL MEENA, AM**

ITA No. 555/Jodh/ 2024  
Assessment Year: 2009-10

Bharat Das Vaishnav Nehru Nagar NH 14, Sirohi Rajasthan-307001	Vs.	The DCIT, Central Circle-1 Jodhpur
PAN NO: AAMPV3254D		
Appellant		Respondent

Assessee by : Shri Amit Kothari, C.A  
Revenue by : Shri Arvind Kumar Gehlot, Addl. CIT DR  
Date of Hearing : 06/10/2025  
Date of Pronouncement : 30/10/2025

**आदेश/Order**

**PER LALIET KUMAR, J.M:**

This is an appeal filed by the Assessee against the order of the Ld. CIT(A), Jaipur-5 dt. 14/05/2024 pertaining to Assessment Year 2009-10.

2. The assessee has raised various grounds against the confirmation of additions made by the Assessing Officer. The Assessing Officer, in the course of assessment proceedings, had made an addition of Rs.4,71,033/- on account of unverified unsecured loans.

3. Against the order of the AO the assessee went in appeal before the Ld CIT(A) who confirmed the action of the Assessing Officer.

4. Aggrieved, the assessee has carried the matter in further appeal before us.

5. During the course of hearing the learned AR submitted that the assessee had furnished necessary evidences and explanations in respect of Rs.2,71,000/- out of the total addition of Rs.4,71,033/-. It was argued that the authorities below have failed to properly appreciate the documentary evidences and explanations filed. It was contended that the said addition is not sustainable and deserves to be deleted.

6. On the other hand, the Ld. DR relied upon the orders of the Assessing Officer and the CIT(A) to the extent of confirming the addition of Rs.2,00,000/-, submitting that the assessee had not discharged its onus in respect of the said amount.

7. We have carefully considered the rival submissions and gone through the records. In respect of the addition of Rs.2,71,000/-, we find that the assessee had filed supporting evidences and explanations, which have not been controverted by the Revenue with any cogent material. Therefore, we hold that the addition of Rs.2,71,000/- is not sustainable and the same is directed to be deleted.

7.1 However, in respect of the balance addition of Rs.2,00,000/-, we find that the assessee has failed to furnish satisfactory evidence to substantiate its claim. The explanation offered remains unsubstantiated and hence the addition is justified. Accordingly, the action of the lower authorities in confirming the addition of Rs.2,00,000/- is sustained.

8. In the result, the appeal of the assessee is partly allowed, with the deletion of the addition of Rs.2,71,000/- and confirmation of the addition of Rs.2,00,000/-.

(Order pronounced in the open Court on 30/10/2025 )

**Sd/-**  
**(DR. MITHA LAL MEENA)**  
**ACCOUNTANT MEMBER**  
**AG**

**Sd/-**  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, JODHPUR
6. Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar