

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.300/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2015-16

Gurmukh Sukhwani, 208/2A, Sukhwani House, Station Road, Pimpri, Pune- 411018. PAN : ACEPS8693K	Jangaldas	Vs.	DCIT, Central Circle-2(3), Pune.
Appellant			Respondent

Assessee by : Shri Mahesh O. Rajora  
Revenue by : Shri Amol Khairnar

Date of hearing : 21.08.2025  
Date of pronouncement : 04.11.2025

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 23.12.2024 passed by Ld. CIT(A), Pune-12 ['Ld. CIT(A)'] for the assessment year 2015-16.

2. Facts of the case, in brief, are that the assessee is an individual engaged in the business of real estate and construction of residential projects and has furnished its return of income on

29.09.2015 declaring total income of Rs.1,60,22,040/-. A search was conducted in the case of the assessee on 09.01.2015 and certain documents were found and seized from the office premises of the assessee. Bundle No.8 contains documents relating to purchase of Shirwal Land, Gat No.3/1 purchased jointly by the assessee with Shri Sanjay Jasuja. The seized bundle contains the details of the payment made in cheque as well as in cash and according to the above seized bundle an amount totalling to Rs.4,55,000/- in cash was paid by the assessee to land-owners.

2.1 During the course of assessment proceedings, the assessee denied to have made payment of above said sum to any of the land-owner. Not being satisfied with the reply of the assessee, Assessing Officer made addition of Rs.4,55,000/- as income of the assessee as unexplained investment. The Assessing Officer also made other additions of Rs.32,34,623/- and vide order dated 30.1.2016 completed the assessment u/s 143(3) of the Act by determining total income at Rs.1,97,11,660/- as against the income returned by the assessee at Rs.1,60,22,040/-. The above assessed income includes addition of Rs.4,55,000/- on account of cash payments made in the purchase of land not shown in the books of

accounts and also addition of Rs.32,34,623/- on account of disallowance under section 14A of the Act.

3. Being aggrieved assessee preferred an appeal before Ld. CIT(A). After considering the reply Ld. CIT(A) confirmed the addition of Rs.4,55,000/- made on account of cash payment paid to land-owners not recorded in the books of accounts and with regard to other addition of Rs.32,34,623/- directed the Assessing Officer to recalculate the disallowance. The assessee is now in appeal before this Tribunal challenging the confirmation of addition of Rs.4,55,000/- by Ld. CIT(A).

4. We have heard Ld. counsels from both the sides and perused the material available on record including the paper book furnished by the counsel of the assessee. In this regard, we find that during search and seizure operation certain documents were seized which suggests that an amount of Rs.4,55,000/- in cash was paid to the land-owners which was not recorded in the books of accounts of the assessee. We also find that the land was purchased jointly by the assessee with one other person namely Shri Sanjay Jasuja, against whose name also similar cash amount of Rs.4,55,000/- was mentioned in the seized documents as paid by him to the same

parties. In this regard, it was the contention of Ld. counsel of the assessee that various negotiations are being made before finalising the land purchase deals and the notings only refers the proposed amounts and not the final figures. It was also the contention that no such alleged cash payment was paid by the assessee to the land-owners instead it was contended by him that the assessee has paid more than the amount mentioned in the seized documents and therefore the notings made in the seized documents cannot be said to be correct. In support of this contention, various charts and comparison were produced before the Bench.

5. Since the major addition has been restored to the file of the Assessing Officer for re-computation and since the finality of the addition of Rs.4,55,000/- in hands of one of the co-owners is not known, therefore, considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to set-aside the order passed by Ld. CIT(A) with regard to limited issue of confirmation of addition of Rs.4,55,000/- to the file of the Assessing Officer to decide the above issue afresh and after providing reasonable opportunity of hearing to the assessee. Thus,

the ground of appeal raised by the assessee is partly allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 04<sup>th</sup> day of November, 2025.

Sd/-  
**(R. K. PANDA)**  
**VICE PRESIDENT**

Sd/-  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 04<sup>th</sup> November, 2025.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), Pune-12.
4. The Pr. CIT/CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.