

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 751/Coch/2025
Assessment Year: 2020-21**

Anthony Louis Appellant
40/2096A, B Peevas Triton Marine Drive
Kochi 682031
[PAN: ACPPL0790F]

vs.

ITO, Non Corporae Ward - 2(5), Kochi Respondent

Assessee by: Shri Stephen George, AR
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025
Date of Pronouncement: 21.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 21.08.2025 for Assessment Year (AY) 2020-21.

2. Brief facts of the case are that the appellant is an individual deriving income from agriculture. The return of income for AY 2020-21 was filed on 09.01.2021 disclosing Nil income and declaring agricultural income of Rs. 64,80,620/-. Against the said return of income, the assessment was completed by the Assessment Unit of Income Tax Department (hereinafter called "the AO") vide order dated 21.09.2022 passed u/s. 143(3) r.w.s. 144B of the Income

Tax Act, 1961 (the Act) at total income of Rs. 43,57,006/-. While doing so, the AO had treated the cash deposits in the bank account as unexplained money of the appellant rejecting the contention of the appellant that the cash deposits represent the sale proceeds of cardamom received from one Shri Manoj Kumar.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order confirmed the action of the AO by holding that the appellant had failed to prove the source of cash deposits made in the bank account as the explanation offered by the appellant is not to the satisfaction of the AO as the appellant had failed to produce the GST No of Shri Manoj Kumar, to whom the appellant had stated to have sold cardamom.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. The learned counsel for the assessee submits that the AO had not disputed the fact that the appellant is engaged in agricultural activity and the cash deposits were made out of the sale proceeds of cardamom to one Shri Manoj Kumar. The name and address of said Manoj Kumar were produced before the AO. However, the appellant could not produce the PAN of Shri Manoj Kumar because of his non-cooperation. Therefore, he submits that once the appellant had discharged the primary onus of filing primary evidence of agricultural activity, land holding, etc. the burden shifts to the

Department of disprove the same. Since the Department had failed to rebut the evidence filed, addition cannot be made by the AO.

6. On the other hand, learned Sr. DR submits that the appellant had failed to discharge the onus of proving that the cash deposits were made out of sale proceeds of cardamom and the AO had rightly made the addition and confirmed by the CIT(A). Therefore, no interference is called for.

7. I heard the rival contentions and perused the material available on record. The issue that arises for my consideration is whether the CIT(A) was justified in confirming the addition of Rs. 43,57,006/- being the cash deposits made in the bank account for alleged failure of the appellant to discharge the onus of proving the source of cash deposits. The appellant had submitted that the cash deposits in the bank account maintained with Federal Bank, Nedumkandam Branch were made out of sale proceeds of cardamom received from one Shri Manoj Kumar. The appellant had filed the details such as name, address of the said Manoj Kumar. However, the appellant could not furnish the PAN of Shri Manoj Kumar. In the circumstances, the AO drew adverse inference and made addition of cash deposits as unexplained money of the appellant. I find from the material on record that the appellant had not discharged the primary onus cast upon him by filing the details such as exact land holding in his name, proof of cultivation of cardamom and average yield per acre, etc. In the absence of these details, it is difficult to believe the

explanation of the appellant. Therefore, I am of the considered opinion that the AO had rightly made addition and I do not find any merit in the present appeal filed by the assessee.

8. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 21st November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 21st November, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin