

आयकर अपीलीय अधिकरण, राँची न्यायपीठ, राँची

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH, RANCHI
BEFORE SHRI GEORGE MATHAN, JM & SHRI RATNESH NANDAN SAHAY, AM**

आयकर अपील सं./ITA No.302/RAN/2025

(निर्धारण वर्ष / Assessment Year :2018-2019)

Sandeep Kumar Khedia, Ganesh Bhawan, Near Kalimati Rd Sakchi, Jamshedpur Jharkhand-831001	Vs.	ACIT, Central Circle Jamshedpur
स्थायी लेखा सं./PAN No. : ADWPK 3963 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Naveen Dokania, AR
राजस्व की ओर से /Revenue by	:	Shri Ram Chandra Marndi, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/01/2026
घोषणा की तारीख/ Date of Pronouncement	:	07/01/2026

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), Patna-3, dated 27.03.2025 for the assessment year 2018-2019.

2. It was submitted by the Ld. AR that the assessee is a shopkeeper dealing in retail sale of automobile batteries and helmets. It was the submission that in the course of survey stock to the extent of Rs.59,56,469/- was found. Stock in transit was of Rs.60,05,348/-. It was the submission that the AO records that the stock in transit has been stated by the assessee at Rs.43,00,000/-. It was the submission that there was no stock statement and there was no such statement by the assessee that the stock in transit was of Rs.43,00,000/-. The Ld. AR drew our attention to pages 9 to 12 of the paper book which were the details of the stock in transit to an extent of Rs.60,05,348.72/-. It was the submission that if this amount of

Rs.60,05,348.72/- is taken into consideration there will be no difference and the addition of Rs.17,05,348 will no more remain. It was the submission that the AO is estimated 8% of the said stock deficit as the undisclosed profits of the assessee. It was the submission that as the stock in transit is Rs.60,05,348/- which is also supported by the affidavits of the suppliers and the subsequent delivery notes is considered then the difference be not there the estimated income was also liable to be deleted.

3. In reply the Ld. Sr DR submitted that there was no books found in the course of survey. When it was put to the Ld.SR DR that if there was no books how was this amount of Rs.59,56,469/- taken and how 43,00,000/- was adopted. The Ld Sr Dr submitted that stock register was available.

4. We have considered the rival submissions. The evidences produces clearly shows that stock in transit was to an extent of Rs.16,05,348/-. Once this stock in transit is taken at Rs.60,05,348/-, there is no difference between the stock has disclosed by the assessee and has found in the course of survey. Consequently, the addition of 8% as made by the AO would no more survive on account of the fact that there is no difference in the stock found in the course of survey. In these circumstances the addition has made by the AO at 8% of the alleged undisclosed sales stands deleted.

5. The second issue is in regard to cash found in the course of at Rs.1,68,940/- . It was submissions that cash is of the cash sales for which the sales register, sales bills and the cash book has also been submitted. It was submissions that even the auditor of the assessee has given a

certificate clarifying that the cash found in the course of survey is out of the cash sales.

6. In reply, the Ld.Sr DR vehemently supported the orders of the AO and CIT(A).

7. We have considered the rival submissions. As it is noticed that the cash found in the course of survey of Rs.1,68,940/- is out of the cash books, which represents cash sales, we are of the view that no addition is called for on this account. Consequently, the addition made by the AO and as confirmed by the Ld.CIT(A) stands deleted.

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

Order dictated and pronounced in the open court on 07/01/2026.

Sd/-

(RATNESH NANDAN SAHAY)

लेखा सदस्य / ACCOUNTANT MEMBER

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 07/01/2026

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi