

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.10/RPR/2026**

**निर्धारण वर्ष / Assessment Year : 2016-17**

Shri Kamta Sahu  
H. NO.47, Village: Barauda,  
Dharsiva, Raipur-493 221 (C.G.)  
PAN: DSHPS7162H

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-1(2), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sakshi Gopal Agrawal, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 04.02.2026

घोषणा की तारीख / Date of Pronouncement : 05.02.2026

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 01.12.2025 for the assessment year 2016-17 as per the grounds of appeal on record.

2. During the course of assessment proceedings, it was observed by the A.O that the assessee had made total cash deposits of Rs.16,90,000/-. The assessee submitted before the A.O that he is an agriculturist and the source of the said cash deposits is from selling of the agricultural produce in the local market. However, since the assessee was not able to prove his contentions to the satisfaction of the A.O, the A.O made an addition of Rs.16,90,000/- on account of unexplained money u/s. 69A of the Act.

3. That before the Ld. CIT(Appeals)/NFAC, the assessee had filed detailed written submissions explaining the cash deposits and reiterated that the source of money is from sale of agricultural produce in the local market. The Ld. CIT(Appeals)/NFAC admits that the assessee had deposited an amount in the bank account from agricultural income for the year under consideration but upheld the addition made by the A.O on the ground that the assessee has not submitted any agricultural income certificate from the concerned authority. In such premises of the

observation, it can only be said that the order passed by the Ld. CIT(Appeals)/NFAC is perverse, arbitrary and bad in law since the Department has accepted that the assessee is an agriculturist and has earned income from sale of agricultural produce in the local market. The Department has not brought out any evidence to suggest any other undisclosed source of income by the assessee. The Revenue is harping upon non-furnishing of "Agricultural Income Certificate from the concerned authority." It is hard to believe that such evidence exists at all since in the entire country majority of the people are having livelihood through farming and in such scenario, what is the concerned authority who can issue "Agricultural Income Certificate" to each of such persons, is rather anonymous and far beyond human probabilities.

4. The Ld.CIT(Appeals)/NFAC has not conducted any independent inquiry and rejected the submissions of the assessee without also bringing on record any further undisclosed sources of income. That when the Department accepts that the assessee is earning income from agricultural activities, when the Department has not brought on record any evidence regarding undisclosed sources of income, when the Department itself has not conducted any independent inquiry against the claim made as per written submissions filed by the assessee, in such scenario, making

addition by the A.O and upholding the same by the Ld. CIT(Appeals)/NFAC is arbitrary, malicious and bad in law.

5. In view of the aforesaid facts, I set-aside the order of the Ld. CIT(Appeals)/NFAC and direct the A.O to delete the addition from the hands of the assessee while giving effect of this order.

6. As per the above terms grounds of appeal of the assessee are allowed.

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

Order pronounced in open court on 5<sup>th</sup> day of February, 2026.

Sd/-

**(PARTHA SARATHI CHAUDHURY)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

रायपुर / Raipur; दिनांक / Dated : 05<sup>th</sup> February, 2026.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur