

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No. 272/DDN/2025  
[Assessment Year : 2017-18]**

Rama Yadav C/o-IPSO Legal, H-35, First Floor, Jangpura Extension, New Delhi-110014 <b>PAN-AAXPY4644F</b>	vs	ACIT/DCIT Circle 28(1), Civic Centre, New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Shri Rajiv Saxena, Adv. & Shri Dishant Sethi, Adv.	
<b>Respondent by</b>	Ms. Poonam Sharma, CIT DR	
<b>Date of Hearing</b>	11.03.2026	
<b>Date of Pronouncement</b>	25.03.2026	

**ORDER**

**PER BENCH:**

The present appeal is filed by assessee against the order dated 15.10.2025 passed by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld.CIT(A)”] u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 07.11.2019 passed u/s 143(3) of the Act pertaining to Assessment Year 2017-18.

2. In support of the **Ground of appeal No.1**, before us, Ld.AR for the assessee submits that in the year under appeal, cash was deposited in the bank account during demonetization period in SBN and immediate source of the cash was claimed as made out of the cash balance available being realization from debtors of its proprietorship firm now closed namely, Aman Pipe Products. It is

further submitted by Ld. AR that Ld. CIT(A) at page 13 to 15 has reproduced the Statement of Affairs of the assessee as at 31.03.2016 and Balance Sheet as at 31.03.2013 of his proprietorship firm and wrongly presumed that there is a difference in the balance of capital account in the proprietorship firm as appearing in the personal statement of affairs. Ld.AR submits that assessment in the case of assessee was completed u/s 143(3) for AY 2013-14 wherein cash balance on 31.03.2013 at INR 44,90,000/- was accepted which was carried over to the previous year relevant to year under appeal and after reducing the expenses incurred in the firm in subsequent assessment years and increased by the realization of debtors, the balance available was deposited in the banks. Ld.AR filed reconciliation statement before us according to which the capital balance as on 31.03.2016 of the proprietorship firm of the assessee i.e. Aman Pipe Products was INR 52,01,994/- mainly comprising of sundry debtors and cash in hand. Ld.AR submits that cash was deposited out of the realization from the debtors of the proprietorship firm therefore, requested for the deletion of the addition made. He prayed accordingly.

3. On the other hand, Ld.CIT DR for the Revenue vehemently supported the orders of the lower authorities and submits that there was difference in the capital balances claimed as immediate source of cash deposit and Ld. CIT(A) has already allowed relief to the extent of cash available in the personal statement of affairs of the assessee therefore, it is requested to sustain the addition so upheld by Ld.CIT(A).

4. Heard the contentions of both the parties at length and perused the material available on record. From the perusal of the balance sheet as on 31.03.2016 as appearing at page 13 of the order of Ld. CIT(A), capital balance of the proprietorship firm of the assessee i.e Aman Pipe Products was of INR 52,01,994/-. The assessee has tried to reconcile the said balance with the capital balance as appearing in the Balance Sheet of the proprietorship firm as on 31.03.2013 i.e. year when the case of the assessee was taken up for scrutiny and the said firm was doing business. The assessee claimed that out of this capital balance, cash was deposited out of the realization from the debtors as well as cash balance available. No evidence whatsoever is filed before us with respect to the realization of debtors and during the course of hearing, an attempt was made by the assessee to file cash book of the firm which was not filed before the lower authorities and since the assessee was not having business activities, such cash book cannot be accepted at this stage more particularly it is admitted fact that assessee was not maintaining any regular books of accounts and thus it is not clear as to how such cash book was prepared. It is further observed that Ld. CIT(A) has already allowed credit of INR 14,89,670/- towards the cash in hand available with the assessee as per balance sheet of the assessee as on 31.03.2016. Thus, in the light of these facts, we find no error or infirmity in the order of Ld.CIT(A) on this score therefore the addition of INR 42,95,330/- as sustained by Ld. CIT(A) is hereby, upheld.

5. Next issue in **Ground of appeal No.2** raised by the assessee is with respect to the addition of INR 79,34,354/- made towards unexplained investment in acquisition of the immovable property.

6. Heard the contentions of both the parties at length and perused the material available on record. The claim of the assessee is that assessee had booked a property in the year 2007 and payments towards cost were made during the period from the year 2007 to 2009 and the Sale Deed was got registered in previous year under appeal. From the perusal of the documents filed before us, it is observed that no supporting evidence was filed to substantiate the claim. Under these circumstances, this issue is restored to the file of the AO to examine the claim of the assessee and decide the issue in accordance with law. Assessee is also directed to file all the necessary details in support of the contentions raised. This ground of appeal of the assessee is thus allowed for statistical purposes.

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

Order pronounced in the open Court on 25.03.2026.

**Sd/-**

**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Sd/-**

**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

**Date-25.03.2026**

*\*Amit Kumar, Sr.P.S\**

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2. Respondent
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ASSISTANT REGISTRAR  
ITAT, NEW DELHI  
(Dehradun Circuit Bench, Dehradun)