



ITA No.5383/Mum/2015  
Vikram Ahuja  
Assessment Year 2006-07

**आयकर अपीलिय अधिकरण “जी” न्यायपीठ मुंबई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI**

श्री डी.टी. गरासिया, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

**BEFORE SHRI D.T. GARASIA, JM AND  
SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. No. 5383/Mum/2015  
(निर्धारण वर्ष / Assessment Year: 2006-07)

<b>Vikram Ahuja</b> 119, Maker Chamber V, Nariman Point, Mumbai – 400 021	<b>बनाम/ Vs.</b>	<b>Deputy Commissioner of Income Tax</b> Central Circle-2(2) Room No. 806 Old CGO Building Pratishtha Bhawan M.K.Road Mumbai- 400 020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. <b>ADGPA-3700-N</b>		
(अपीलार्थी / <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Dhiren K. Rathod, Ld. AR
<b>Revenue by</b>	:	Vidisha Kalra, Ld. DR (CIT)

सुनवाई की तारीख / <b>Date of Hearing</b>	:	09/05/2017
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	12/05/2017



## आदेश / O R D E R

### Per Manoj Kumar Aggarwal (Accountant Member)

1. The captioned appeal by assessee for Assessment Year [AY] 2006-07 assails the order of Ld. Commissioner of Income Tax (Appeals)-48 [CIT(A)], Mumbai dated 25/08/2015 *qua* addition of Rs.9,99,500/- u/s 68/69 of the Income Tax Act.

2. Briefly stated, pursuant to search operations u/s 132 on assessee's father on 11/05/2010, certain documents were found pertaining to assessee also which led to an assessment of assessee for impugned AY u/s 143(3) *read with Section 153C* vide Assessing Officer [AO] order dated 28/03/2014, wherein the total income of the assessee was assessed at Rs.26,03,240/- after addition of Rs.9,99,500/- u/s 69. An amount of Rs.9,99,500/- was found to have been deposited in cash in one of the Bank account maintained by assessee with HDFC bank account which the assessee could not substantiate and the same led to impugned additions. The assessee contested the same without any success before Ld. CIT(A) vide impugned order dated 25/08/2015 where the assessee tried to co-relate the cash deposit from cash withdrawal and cash in hand held by the assessee. However, not convinced, Ld. CIT(A) confirmed the additions against which the assessee is in appeal before us.

3. At the outset, Ld. Counsel for Assessee [AR] drew our attention to the fact that the assessee suffered similar disallowance in AY 2008-09 and the Tribunal, against assessee's appeal, has restored the issue back



to the file of Ld. AO for fresh adjudication and hence, in the light of the same, this matter may also be restored back on similar lines. The Ld. DR did not object to the same.

4. We have heard rival contentions and perused the cited order of Tribunal in ITA No. 5385/Mum/2015 dated 25/08/2016 for AY 2008-09 where the Tribunal has restored the matter back with following observations:-

*"7. After considering the relevant finding given in the impugned orders as well as the submissions made by the parties, we find that before the CIT(A), the assessee has given detailed submission as to how it has been pursuing the Department for making available the various documents and seized material and also the details of deposit in the bank account, which was under the control of his late father. It has also been submitted that, similar addition has been made in the case of Shri Devendra Ahuja, father of the assessee. Thus, in the interest of justice, we feel that the entire matter should be restored back to the file of the AO to see that firstly, no double addition should be made, one in the hands of the father and again in the hands of the assessee on the same bank deposits and secondly, to provide all the necessary details to the assessee as required for the adjudication of the issue involved and thereafter proper opportunity to the assessee should be given to make his submissions. With this direction, the ground raised before us is remanded back to the file of the AO.*

Therefore there being no change in material facts and circumstances, following the same, we restore the matter back to the file of Ld. AO on similar lines.

5. Resultantly, the assessee's appeal stands allowed for statistical purposes.

*Order pronounced in the open court on 12<sup>th</sup> May, 2017.*



Sd/-

Sd/-

**(D.T. Garasia)**

**(Manoj Kumar Aggarwal)**

न्यायिक सदस्य / **Judicial Member** लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 12.05.2017

Sr.PS:- *Thirumalesh*

**आदेश की प्रतिलिपि अग्रेषित/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 – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt.  
Registrar)**

**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**