

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, CHANDIGARH

PHISICAL HEARING

HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.1065/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2020-21)

M/s Amarjot Singh Sohi - HUF House No. 624, Phase-2, Sector-54 Mohali, Punjab – 160055	बनाम/ Vs.	ITO, Ward-6(1) Sector-17 Chandigarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AANHA-5844-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Rohit Bector (CA) – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	06-01-2026
घोषणाकीतारीख / Date of Pronouncement	:	07-01-2026

आदेश / ORDER

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 21-07-2025 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 147 of the Act on 19-03-2025 making addition of Rs.8 Lacs in the hands of the assessee. The same has been confirmed by Ld. CIT(A) against which the assessee is in further appeal before Tribunal. Having heard rival submissions and upon perusal of case records, the appeal is disposed-off as under.

2. It emerges that pursuant to receipt of certain information that the assessee paid cash of Rs.8 Lacs to M/s Omaxe Ltd. in lieu of purchase of shop besides making payment through banking channels, the case of the assessee was reopened and notice u/s 148 was issued on 15-03-2024. The said information stem from search action by the department on Omaxe group and statement recorded from officers of that concern u/s 132(4) of the Act. It transpired that the assessee purchased a shop from Omaxe group in its project situated at Mullanpur. In reply to show-cause notices of Ld. AO, the assessee contended that all the payments were made through banking channels and denied having made any cash payment in the said transaction. The details of payments as made by the assessee were also furnished to Ld. AO. However, considering the statement of officers of M/s Omaxe Ltd u/s 132(4) regarding data pertaining to cash payment gathered from the electronic device wherein the details of assessee making cash payment was mentioned, the assessee's submissions were rejected by Ld. AO. As per electronic data, the assessee allegedly made payment of Rs.8 Lacs. In the electronic data, the amounts mentioned in the excel sheet was suppressed by factor of "100". Considering the factual matrix, Ld. AO made addition of Rs.8 Lacs u/s 69 r.w.s. 115BBE of the Act and framed the assessment. The Ld. CIT(A) upheld the action of Ld. AO. Aggrieved, the assessee is in further appeal before Tribunal.

3. From the facts, it clearly emerges that the assessee has, all along, denied having made any cash payment in the transaction. The

whole case of Ld. AO stem from search action on the seller group coupled with statement of officers recorded therein. Apparently, one excel sheet has been found which allegedly contain details of cash payment on sale transaction. In the excel sheet, the assessee is shown to have made payment of Rs.8 Lacs on the impugned transaction. However, the assessee has denied the same and contended that all the payments were made pursuant to written agreement and the payments were through banking channels only. The details of such payment have duly been furnished to Ld. AO. No opportunity of cross-examination has ever been provided to the assessee which is in violation of principle of natural justice. In my considered opinion, the onus was on Ld. AO to prove with cogent evidence that cash was exchanged in the transaction. The assessee has furnished all the documentary evidences as available with him to support the contention that all the payments were made through banking channels only. The confirmation of payment has duly been furnished by the assessee from M/s Omaxe Ltd. which is kept on Page No.30 of the paper book. The payments are duly supported by bank statements and the same are reflecting in Form No.26AS of the assessee. The assessee has filed affidavit to the effect that no cash has even been paid to M/s Omaxe Ltd. The assessee could not be asked to prove the negative. In my opinion, the assessee has duly discharged its onus whereas the allegations of Ld. AO remain unsubstantiated. It is trite law that no addition could be made on mere presumptions and assumptions. Considering the facts and

circumstances of the case, the impugned addition is not sustainable. I order so. The Ld. AO is directed to re-compute the income of the assessee.

4. The appeal stand allowed.

Order pronounced on 07th January, 2026.

-Sd-

(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 07-01-2026

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH