



IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME TAX APPEAL NO.42/2025

The Pr. Commissioner of Income Tax -1, Nagpur .Vs. Biharilal Sadharam Chhabriya

Office Notes, Office Memoranda of Coram,
appearances, Court's orders of directions
and Registrar's orders

Court's or Judge's orders

Mr. A. Parchure with Mr. B. N. Mohta, Advocates for appellant.
Mr. A. N. Agrawal, Advocate for respondent.

CORAM : ANIL L. PANSARE AND RAJ D. WAKODE, JJ.
DATE : DECEMBER 5, 2025.

On 03.10.2025, following order was passed:

- 1) *Heard.*
 - 2) *Income Tax Appellate Tribunal's judgment has been challenged on account of deleting an amount of Rs.2,36,38,250/-which the Assessing Officer termed to be unexplained cash loan shown in the accounts by the respondent found to be in the document seized from the locker of employer of assessee.*
 - 3) *One of the reasons why the Tribunal has deleted the aforesaid amount is that the revenue failed to produce any credible and reliable evidence to establish that entire loan in cash were from the undisclosed funds.*
 - 3) *Upon a query made by the Court as to the evidence, learned counsel for the appellant seeks time to take instructions and to place on record the relevant evidence. Time is granted.*
 - 4) *List after Diwali Holidays.”*
2. This is yet another occasion when the counsel is seeking time to take instructions. Granted as a last chance.
 3. Stand over to the next week.

(JUDGE)

(JUDGE)