

13,87,400/- on account of unexplained deposits in the bank account of the assessee.

3. Brief facts relating to the issue are that the Assessing Officer during the course of assessment proceedings noted that there were various cash deposits in the saving bank account of the assessee maintained with State Bank of India, Sanewal totaling Rs. 13,87,400/-. When asked to explain in this respect, the assessee submitted that assessee during the year had carried out activity as a 'Customer Service Provider' (in short 'CSP'). The assessee explained that rural persons tender their savings to the assessee for further sending / crediting the amount to their accounts or accounts of the family members as they feel inconvenient to stand in line for long time or when there is connectivity problem or server of the bank is down / out of order. However, the Assessing Officer did not get satisfied with the above reply of the assessee. He further noted that the assessee had failed to produce the persons from which he had allegedly received the money for further depositing in their bank accounts. He further noted that the enquires made by him from the State Bank of India, Sanewal revealed that the assessee was not designated 'CSP' of the bank. The Assessing Officer, therefore, held that the aforesaid deposits totaling a sum of Rs. 18.37,000/- was 'unexplained income' of the assessee and added the same to the income of the assessee.

by the assessee from which it was not clear whether such letters were given by the concerned persons to the bank or to the assessee. The Id CIT(A), therefore, held that the assessee had failed to substantiate his contention with reliable evince, therefore, upheld the additions made by the Assessing Officer.

6. Being aggrieved by the above order of the CIT(A), the assessee has come in appeal before us. At the outset, Ld. Counsel for the assessee has reiterated the submissions as were made before the lower authorities. Apart from that, the Ld. Counsel for the assessee has also invited our attention to an application dated 22.8.2018 for admission of the additional evidences. It has been pleaded in the said application that the assessee is a resident of Ludhiana which is an industrial town. That migratory labourers from the states of Uttar Pradesh and Bihar and other states work in various factories in Ludhiana. The assessee provides them the service by taking small amount of deposits for further depositing the same to their saving bank accounts / bank accounts of their family members by charging a very small commission. It saves time and effort of the laborers which they use for working overtime in the factories. The assessee has sought to produce the additional evidences in the shape of bank account statements of such persons to prove that the amount in question had actually been transferred from

assessment order in question prior to the stipulated date for filing of the reply and evidences by the assessee. The evidences sought to be furnished by the assessee go to the root of the case and, in our view, are very much necessary to be gone through for proper decision of the case.

In view of this, the order of the Ld. CIT(A) is hereby set aside and the matter is remanded back to the file of the Assessing Officer for assessment afresh with a direction to the Assessing Officer to admit the evidences sought to be produced by the assessee and pass the assessment order afresh after duly considering the same. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present his case. The appeal of the assessee is accordingly treated as allowed for statistical purposes.

Order pronounced in the Open Court on 17.06.2019.

Sd/-  
(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)  
लेखा सदस्य/ Accountant Member

Sd/-  
(संजय गर्ग / SANJAY GARG)  
न्यायिक सदस्य/ Judicial Member

**Dated : 17.06.2019**

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File