

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI C.M. GARG, JM & SHRI L.P. SAHU, AM**

**आयकर अपील सं./ITA No.314/CTK/2017**

(निर्धारण वर्ष / Assessment Year :2011-2012)

Pabitra Mohan Samal, Plot No.110, Lane No.4, Road No.2, Jagannath Vihar, Baramunda, Bhubaneswar-3	Vs.	ITO, Ward-1(4), Bhubaneswar
स्थायी लेखा सं./PANNo. : AUQPS 4717 G		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri D.Parida/C.Parida, ARs
राजस्व की ओर से /Revenue by	:	Shri J.K.Lenka, DR

सुनवाई की तारीख / Date of Hearing	:	24/12/2019
घोषणा की तारीख/Date of Pronouncement	:	14/01/2020

**आदेश / ORDER**

**Per L.P.Sahu, AM:**

This appeal is filed by the assessee against the order of CIT(A)-2, Bhubaneswar, dated 13.06.2017 for assessment year 2011-2012 on the following grounds :-

1. *That the order passed by the Learned Income Tax Officer(ITO) is arbitrary, excessive, contrary to facts and bad in law.*
2. *That the learned CIT(A) has wrongly upheld the addition of Rs.36,58,500 made by the learned Assessing Officer to the total income as unexplained deposit in Axis Bank (A/c No. 909010041840143), without considering the details/documents/explanations /source of deposit of the same.*
3. *That the learned CIT(A) has wrongly upheld the addition of Rs.13,00,000 made by the learned Assessing Officer to the total income as unexplained deposit in State Bank of India (A/c No. 31264302987), without considering the details/documents/explanations /source of deposit of the same.*

4. *That the learned CIT(A) has wrongly upheld the addition of Rs.1,00,000 made by the learned Assessing Officer to the total income as unexplained deposit in Punjab National Bank (A/c No. 05530000400018385), without considering the details/documents/explanations /source of deposit of the same.*
5. *That the learned CIT(A) has wrongly upheld the addition of Rs.7,00,000 made by the learned Assessing Officer to the total income as unexplained deposit in HDFC Bank (A/c No. 012219300078637), without considering the details/documents/explanations /source of deposit of the same.*
6. *That the learned CIT(A) has wrongly upheld the addition of Rs.1,00,000 made by the learned Assessing Officer to the total income as unexplained investment in purchase of flat .without considering the details/documents/explanations submitted in this regard.*
7. *Any other grounds that will be urged at the time of hearing.*

2. Brief facts of the case are that the assessee filed his return of income on 05.09.2011 declaring total income at Rs.2,22,230/- for the assessment year 2011-2012. The return of income of the assessee was processed on 31.07.2012 and the case was selected for scrutiny under CASS. The notices u/s.143(2) & 142(1) of the Act and other statutory notice has been issued to the assessee. On verification of the return filed by the assessee, the AO noticed that the assessee has shown salary income, claimed deduction u/s.80C of the Act. On further verification of bank statements, it was noticed that the cash have been deposited in his bank account on various dates, which were not disclosed in the return of income filed by the assessee. The assessee filed written submission on 20.08.2013 and furnished statements of six bank

accounts. Accordingly, the AO framed the assessment u/s.143(3) of the Act making various additions, details of which are as under :-

- i) Interest income of Rs.76,829/-;
- ii) unexplained investment in purchase of flat – Rs.1,00,000/-
- iii) receipt from unexplained source- Rs.36,58,500/-
- iv) receipt from unexplained source- Rs.13,00,000/-
- v) receipt/deposits from unexplained source- Rs.1,00,000/-
- vi) receipt/deposits from unexplained source- Rs.3,00,000/-
- vii) receipt/deposits from unexplained source- Rs.2,00,000/-
- viii) receipt/deposits from unexplained source- Rs.2,00,000/-

3. Feeling aggrieved from the assessment order, the assessee preferred appeal before the CIT(A) assailing all the additions made by the AO except the addition made on account of interest income. The CIT(A) observed that though the assessee has filed confirmations of two persons, namely, Shri Soumya Ranjan Samal and Shri Susanta Nayak, however, these documents were not filed before the AO nor any application of additional evidence has been filed by the assessee during the appellate proceedings. Accordingly, the CIT(A) dismissed the appeal of the assessee upholding the action of AO in making all the above additions.

4. Further feeling aggrieved from the order of CIT(A), the assessee is now in appeal before the Income Tax Appellate Tribunal.

5. Ground Nos.1 & 7 are general in nature.

6. Before us, ld. AR, with regard to ground No.2, pertaining to addition made by the AO and confirmed by the CIT(A), submitted that the assessee was looking after the construction of house of Shri

Soumya Ranjan Samal at C-112, HIG Housing Board Colony, Baramunda, Bhubaneswar. For this reason, Shri Soumya Ranjan Samal deposited cash in the bank account of the assessee to execute the constructions works of the building and the assessee after withdrawing the same incurred the expenditure towards construction expenses. In this regard, Id. AR drew our attention to page No.26 of the paper book, which is the confirmation given by Shri Soumya Ranjan Samal towards deposit of Rs.30 lakhs in the bank account of the assessee for construction of his three storey building in the above address. This document was also produced before the CIT(A), however, the CIT(A) without considering the same has confirmed the action of AO. It was also contended by the Id. AR of the assessee that during the course of assessment proceedings the assessee has submitted that the impugned amount was received from Soumya Ranjan Samal for execution of his construction of building, which has been incorporated by the AO in his assessment order at paragraph 5.1, pages 8 to 13. However, both the authorities below have overlooked the above confirmation submitted by the assessee. It was also the contention of Id. AR that when the assessee has already submitted the confirmation of the depositor namely Soumya Ranjan Samal before both the authorities below, then the assessee has completely discharged his onus to prove the source of receipt. It was further contended by the Id. AR that if the AO did not

satisfy with the explanation furnished by the assessee along with the confirmation of the depositor, the AO should have issued notice u/s.131 of the Act to Shri Soumya Ranjan Samal, however, nowhere the assessment order speaks that the AO has taken such step. Therefore, ld. AR submitted that the addition made by the AO and confirmed by the CIT(A) deserves to be deleted.

6.1 Ld. AR, in respect of ground No.3, relating to addition of Rs.13 lakhs, submitted that Rs.4 lakhs and 3 lakhs were received by the assessee from Soumya Ranjan Samal towards construction expenses and in this regard, the assessee has already submitted the confirmation of Shri Soumay Ranjan Samal, copy of which is placed at page 26 of the paper book. Further, the assessee received Rs.1 lakhs from Shri Susanta Nayak, who has also confirmed that he has paid Rs.25,000/- each on 13.10.2010, 18.10.2010, 29.10.2010 and 12.11.2010, respectively. Copy of the said confirmation given by Shri Susanta Nayak is placed at pages 40 & 41 of the paper book. It was also contended by ld. AR of the assessee that Rs.5 lakhs was the deposit from the previous withdrawals from the bank. In this regard, ld. AR of the assessee drew our attention to the copy of cash withdrawn & deposited statement for F.Y.2010-2011 of the assessee and submitted that on 05.10.2010, the assessee has withdrawn Rs.2,40,000/-, Rs.1,00,000/- and Rs.3,32,000/-, totaling to Rs.6,72,000/- and deposited the same on 07.10.2010 to the account

of the assessee. Therefore, the assessee has explained the source of deposits and the amount in question is assessee's own money and, thus, the addition made by the AO deserves to be deleted. In this regard, ld. AR relied on the order of the coordinate bench of the Tribunal in assessee's own case for A.Y.2010-2011 in ITA No.302/CTK/2015, order dated 20.09.2017.

6.2 With regard to ground No.4, pertaining to addition of Rs.1 lakh on account of unexplained deposit in the Punjab National Bank account, ld. AR submitted that the assessee has withdrawn Rs.1,00,000/- from Punjab National Bank Account bearing No.0553000400018385 on 28.06.2010 and deposited Rs.1 lakh to the same account on 14.07.2010. Therefore, ld. AR submitted that the amount deposited by the assessee is the previous withdrawals available with the assessee, thus, the addition may kindly be deleted.

6.3 As regards, ground No.5 relating to addition of Rs.7 lakhs as unexplained deposit in the HDFC bank account, ld. AR, at outset, drew our attention to the cash book filed at page No.42 of the paper book and submitted that the assessee on 15.06.2010 has withdrawn amount of Rs.8 lakhs from Axis bank account, Rs.25,000/- from Punjab National Bank account and Rs.2,00,000/- from HDFC Bank account, out of which on 14.07.2010, the assessee deposited Rs.3,00,000/- in the HDFC Bank account. Therefore, the assessee has surplus money available with him

to deposit Rs.3,00,000/- in the HDFC bank account of the assessee. Similarly, the assessee has withdrawn Rs.2 lakhs on 02.08.2010 from the HDFC account and Rs.1 lakh on 10.08.2010 from Axis bank account, out of which the assessee deposited Rs.2,00,000/- on 09.10.2010 into the HDFC bank account. Further the ld. AR contended that the assessee has withdrawn amount of Rs.3,20,000/- from Axis Bank account, Rs.1,00,000/- from Punjab National Bank account and Rs.2,00,000/- from HDFC Bank account on 10.11.2010. Thereafter the assessee deposited Rs.2 lakhs on 19.01.2011 to the HDFC bank account bearing No.01221930007863. Therefore, there is no question of any doubt to the AO to treat the same as unexplained deposit. The above withdrawals and deposits can be tallied with the bank statements filed in the paper book. Thus, the addition made in this regard deserves to be deleted.

6.4 With regard to the ground No.6, relating to addition of Rs.1,00,000/-, the ld. AR of the assessee submitted that a flat was booked by Shri Anup Hans, who under mutual consent surrendered the same in favour of the assessee and taken back his booking amount. The assessee paid to him on 02.12.2010 out of his withdrawal from time to time. Accordingly, ld. AR submitted that the assessee has substantiated his source of deposit, therefore, addition of Rs.1 lakh made by the AO and confirmed by the CIT(A) may kindly be deleted.

7. On the other hand, ld. DR relied on the orders of lower authorities and submitted that the issues raised by the assessee in its appeal may be restored to the file of AO for verification and examination of the documents.

8. We have considered the submissions of both the parties and perused the entire material available on record along with the orders of both the authorities below. The issue for consideration before us in this appeal is as to whether the cash deposits made to the account of assessee had duly been explained by the assessee before the lower authorities or not and the CIT(A) was justified in upholding the said additions.

9. As regards, the issue raised in ground No.2, we find that the AO made addition of Rs.36,58,500/- on account of unexplained deposit in Axis Bank account. During the course of assessment proceedings, the assessee explained that the cash deposits of Rs.30 lakhs was deposited into the account of the assessee on different dates by Shri Soumya Ranjan Samal on account of execution of construction work of his three storey building. Remaining amount of Rs.26,58,500/-, the assessee submitted that the same amount is not an additional receipt and the deposits are from the previous withdrawals from the assessee's own account. Before the CIT(A) the assessee has produced all the required documents to substantiate his claim, however, the CIT(A) has not

accepted those documents as the documents filed by the assessee are not supported with an application for additional evidence. Ld. AR before us filed the paper book containing pages 1 to 75 and it is certified that the documents in this paper book are already available in the lower forum and no new materials filed in this paper book. The confirmations of Soumya Ranjan Samal and Susanta Nayak were filed before the CIT(A), which has been incorporated by the CIT(A) in para 5.4 of the order. The assessee has categorically stated that the assessee was looking after the construction of building of Shri Soumya Ranjan Samal and for this purpose, to execute the construction work, Shri Soumya Ranjan Samal has deposited money into the bank account of assessee. In this regard, Shri Soumya Ranjan Samal has confirmed that as he is busy in his business activities, therefore, the assessee, being one of his family members, is looking after the construction work of the building without any remuneration or commission or incentives. He further confirmed that all money are paid out of his individual tax-paid income. Further on comparison of cash book (copy of which have been filed at pages 42 & 43 of the paper book) with the bank statements (copies of which have been filed at pages 46 to 70 of the paper book), we find that the assessee was having sufficient amount with him to deposits the same in his account as the amounts were his previous withdrawals. Ld. AR during the course of hearing before us submitted

that once the documentary evidences are submitted by the assessee, burden shifts to the revenue and then the Revenue should bring on record material from which it could be concluded that the transactions into the accounts of the assessee, in fact, are not genuine.

10. When before both the authorities below the assessee explained that the amount has been received from Shri Soumya Ranjan Samal and Shri Susanta Nayak, now, the question arises as to why the AO has not invoked the provisions of section 131 of the Act available to the income tax authorities for the personal presence of the depositor. For completeness of the order, we would like to reproduce the provisions of Section 131 of the Act which read as under :-

***Power regarding discovery, production of evidence, etc.***

**131. (1)** *The [Assessing] Officer, [Deputy Commissioner (Appeals)], [Joint Commissioner] [, Commissioner (Appeals)] [, [Principal Chief Commissioner or] Chief Commissioner or [Principal Commissioner or] Commissioner and the Dispute Resolution Panel referred to in clause (a) of sub-section (15) of section 144C ] shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (5 of 1908), when trying a suit in respect of the following matters, namely :—*

- (a) discovery and inspection;*
- (b) enforcing the attendance of any person, including any officer of a banking company and examining him on oath;*
- (c) compelling the production of books of account and other documents; and*
- (d) issuing commissions.*

*[(1A) [If the [Principal Director General or] Director General or [Principal Director or] Director or [Joint] Director or Assistant Director [or Deputy Director], or the authorised officer referred to in sub-section (1) of section 132 before he takes action under clauses (i) to (v) of that sub-section,] has reason to suspect that any income has been concealed, or is likely to be concealed, by any person or class of persons, within his jurisdiction, then, for the purposes of making any enquiry or*

*investigation relating thereto, it shall be competent for him to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before him or any other income-tax authority.]*

*[(2) For the purpose of making an inquiry or investigation in respect of any person or class of persons in relation to an agreement referred to in section 90 or section 90A, it shall be competent for any income-tax authority not below the rank of Assistant Commissioner of Income-tax, as may be notified by the Board in this behalf, to exercise the powers conferred under sub-section (1) on the income-tax authorities referred to in that sub-section, notwithstanding that no proceedings with respect to such person or class of persons are pending before it or any other income-tax authority.]*

*(3) Subject to any rules made in this behalf, any authority referred to in sub-section (1) [or sub-section (1A)] [or sub-section (2)] may impound and retain in its custody for such period as it thinks fit any books of account or other documents produced before it in any proceeding under this Act :*

**Provided** that an [Assessing] Officer [or an [Assistant Director [or Deputy Director]]] shall not—

- (a) impound any books of account or other documents without recording his reasons for so doing, or*
- (b) retain in his custody any such books or documents for a period exceeding fifteen days (exclusive of holidays) without obtaining the approval of the [ [ [Principal Chief Commissioner or] Chief Commissioner or [Principal Director General or] Director General or [Principal Commissioner or] Commissioner or [Principal Director or] Director therefore, as the case may be.]]*

11. From the above provisions of the Act, it is vividly clear that section 131 of the Income Tax Act empowers the income tax authorities to conduct inquiries. It provides powers to summon persons/witnesses, examine them under oath, compel production of books of account and documents, and issue commissions. The power of enforcing attendance of a person under this section is the same as

available under the Code of Civil Procedure, 1908. If summons are issued and served on a person for personal attendance under section 131 of the Act, it is binding on him to attend in person as he cannot be represented by a lawyer or an authorized representative. It is surprising that when a very powerful tool is available to the income tax authorities in their quest for the truth, in our opinion, the AO cannot sit back with folded hands in not issuing summons u/s.131 of the Act. Meaning thereby, the Assessing Officer has also not bothered to enforce the presence of depositor by issuing summons u/s. 131 of the Act.

12. On perusal of the observations of the CIT(A), it is discernible that the CIT(A) has gone through the confirmations of the above two persons along with other documents filed by the assessee. Merely because the assessee has not filed an application for additional evidence, the claim of the assessee cannot be rejected. If the CIT(A) found that the assessee has furnished evidence which short of only an application for admission of additional evidences, it was always open for the CIT(A) to direct the assessee to file the additional evidences along with application for admission of the same and after accepting the same, he could have called for remand report or place the issue back before the AO for passing an appropriate order. We also find that the documents filed on record claimed to have been produced before the authorities below. Even the Id. DR could not controvert the

documents filed by the assessee before us by bringing any positive material on record. Accordingly, we are not inclined to support the order of the authorities below on this count also. Considering the above scenario and the factual aspect of the matter, we are of the opinion that the addition made by the AO and confirmed by the CIT(A) in this regard deserves to be deleted and accordingly, we direct the AO to delete the same. Ground No.2 of the assessee is allowed.

13. In ground No.3, the assessee agitated against upholding the addition of Rs.13,00,000/- as unexplained deposit in State Bank of India bearing Account No.31264302987. Ld. AR during the course of hearing drew our attention to page 26 of the paper book which is copy of confirmation of Shri Soumya Ranjan Samal with regard to deposit of Rs.7 lakhs (Rs.4 lakhs+Rs.3 lakhs) into the bank account of assessee towards construction expenses. Further, ld. AR of the assessee drew our attention to pages 40 & 41, which are the confirmations given by Shri Susanta Nayak, from whom the assessee received Rs.1 lakhs @Rs.25,000/- each on 13.10.2010, 18.10.2010, 29.10.2010 and 12.11.2010, respectively. Before us also the assessee has filed the documents, which claimed to have been submitted before the lower authorities. We also find that the documents filed on record have not been disputed by the authorities below and the department could not controvert the above documents by bringing any cogent material on

record, therefore, in our opinion the assessee has discharged his onus to prove the source of deposits. Further, the ld. AR contended that Rs.5 lakhs was the deposit from the previous withdrawals from the bank. In this regard, ld. AR of the assessee drew our attention to the copy of cash withdrawn & deposited statement for F.Y.2010-2011 of the assessee and submitted that on 05.10.2010, the assessee has withdrawn Rs.2,40,000/-, Rs.1,00,000/- and Rs.3,32,000/-, totaling to Rs.6,72,000/- and deposited the same on 07.10.2010 to the account of the assessee. On comparison of the cash book filed by the assessee with the bank statement filed in the paper book, we find that the deposits made by the assessee into his account was part of the amount which was earlier withdrawn and, therefore, the assessee was having sufficient amount with him to deposit the same into his account. Thus, the assessee has explained the source of deposits and the amount in question is assessee's own money. Ld. DR before us also could not controvert to the above submissions of the ld. AR of the assessee. Therefore, in our earlier part of this order, we have held that when the assessee has explained the source of deposits before both the authorities below, therefore, the addition made in this regard cannot be sustained. Ld. AR also relied on the order of coordinate bench of the Tribunal in assessee's own case for A.Y.2010-2011 in ITA No.302/CTK/2015, order dated 20.09.2017 and drew our attention to

para 40 to 44, wherein the Tribunal has deleted the similar addition made by the AO holding therein that when the assessee was having sufficient amount available with him out of his earlier withdrawals, making addition on depositing the same to his account, is not sustainable. The relevant observations of the Tribunal at para 44 read as under :-

*"44. We find that Id D.R. has not controverted the above submission of Id A.R. of the assessee. Further, we find that Id A.R. has filed paper book, wherein, at page 19 of the submission made before the CIT(A) in para 6, that Rs.8,31,677/- deposited in the bank account was out of withdrawal from different banks. We find that no material was brought on record either by the Assessing Officer or by the CIT(A) after examining the details and documents filed by the assessee before lower authorities to show that the assessee did not have the amount: of Rs.8,31,677/- available with it out of earlier withdrawals made front different banks for making the same as deposit in the bank account as claimed by the assessee. In absence of any such material being brOUght on record, we find that the lower authorities were not justified in making the addition of Rs.8,31,677/- in the hands of the assessee as unexplained deposit in bank account. Therefore, we set aside the orders of lower authorities and delete the addition of Rs.8,31,677/- and allow this ground of appeal of the assessee."*

Respectfully following the above observations of the Tribunal and considering the factual aspect of the matter, we are of the considered view that the addition made by the AO and confirmed by the CIT(A) on account of unexplained deposit as raised by the assessee in ground No.3 is not sustainable and accordingly we direct the AO to delete the same. Thus, ground no.3 of assessee is allowed.

14. As regards, addition of Rs.1 lakhs, agitated by the assessee in ground No.4, we find from the bank statement filed by the assessee of Punjab National Bank at page 58, that the assessee has withdrawn

Rs.1,00,000/- from Punjab National Bank Account bearing No.0553000400018385 on 28.06.2010 and deposited Rs.1,00,000/- on 14.07.2010 in the same account. On careful perusal of the same, we find that the amount deposited by the assessee is the previous withdrawals available with the assessee. We on comparison of the cash book produced by the assessee with the bank statements filed in the paper book, observe that there is no any negative balance shown on any day, meaning thereby there was sufficient cash balance with the assessee for completing the transactions. The cash book along with the bank statements produced by the assessee has not been disputed by the Id. DR before us by bring any cogent material on record. Therefore, when the assessee was having sufficient amount available with him out of his earlier withdrawals, making addition on depositing the same to his account, is not sustainable, as per the observations of the Tribunal in assessee's own case for A.Y.2010-2011 in ITA No.302/CTK/2015, order dated 20.09.2017, cited supra. Accordingly, we direct the AO to delete the addition of Rs.1 lakh made on account of deposit to the Punjab National Bank Account treating it as unexplained deposit. Ground No.4 is allowed.

15. Coming to the addition made by the AO of Rs.7 lakhs on account of unexplained deposit in HDFC Bank account as raised by the assessee in ground No.5, we find that that the assessee on 15.06.2010 has

withdrawn amount of Rs.8 lakhs from Axis bank account and Rs.2,00,000/- from HDFC Bank account, out of which on 14.07.2010, the assessee deposited Rs.3,00,000/- in the HDFC Bank account. Therefore, the assessee had surplus money available with him to deposit Rs.3,00,000/- in the HDFC bank account of the assessee. Similarly, the assessee has withdrawn Rs.2 lakhs on 02.08.2010 from the HDFC account and Rs.1lakh from Axis bank account on 10.08.2010, out of which the assessee deposited Rs.2,00,000/- on 09.10.2010 into the HDFC bank account. Further on perusal of the cash book filed by the assessee at page 43 of the paper book, we find the assessee has withdrawn amount of Rs.3,20,000/- from Axis Bank account, Rs.1,00,000/- from Punjab National Bank account and Rs.2,00,000/- from HDFC Bank account on 10.11.2010. On comparison to the above amounts with the bank statement filed by the assessee, copies of which are placed in the paper book, we find that the above amounts were duly withdrawn from the above bank accounts and out of which Rs.2 lakhs was deposited on 19.01.2011 to the HDFC bank account bearing No.01221930007863. On the above facts and circumstances, we are of the opinion that to deposit Rs.7 lakhs into the HDFC bank account, the assessee has sufficient amount which was his earlier withdrawals as discussed above and as per the above observations of the Tribunal in assessee's own case for A.Y.2010-2011 in ITA No.302/CTK/2015, the

addition made by the AO and confirmed by the CIT(A) is not justified. Accordingly, we direct the AO to delete the same. Ground No.5 is allowed.

16. Lastly, coming to the ground No.6 with regard to addition of Rs.1,00,000/-, we find that the AO made the above addition on account of unexplained investment in purchase of flat. Ld. AR submitted that a flat was booked by Shri Anup Hans, who under mutual consent surrendered the same in favour of the assessee and taken back his booking amount. The assessee paid to him on 02.12.2010 out of his withdrawal from time to time. However, no credible evidence has been brought on record by the Ld. AR of the assessee in respect of the contention that Shri Anup Hans has paid Rs.1,00,000/- on behalf of the assessee as a booking amount for purchase of flat. Therefore, in absence of the same, we find no good reason to interfere with the order of CIT(A) in this regard. Accordingly, we dismiss the ground No.6 of appeal of the assessee.

17. In the result, appeal of the assessee is partly allowed.

Order pronounced in the open court on 14/01/2020.

**Sd/-**  
**(C.M.GARG)**

न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(L.P.SAHU)**

लेखा सदस्य / ACCOUNTANT MEMBER

कटक Cuttack; दिनांक Dated 14/01/2020

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
Pabitra Mohan Samal,  
Plot No.110, Lane No.4,  
Road No.2, Jagannath Vihar,  
Baramunda, Bhubaneswar-3
2. प्रत्यर्थी / The Respondent-  
ITO, Ward-1(4), Bhubaneswar
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT,  
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)**  
ITAT Cuttack Bench, Cuttack