

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri SANJAY GARG, Judicial Member**

आयकर अपील सं.य/ITA No.446/Kol/2020 Assessment Year:2005-06

Rashik Gupta H.No. 1787, First Floor, Gali ram,Sohan Ganj, Sabji Mandi, Nr. Lela Gas, Delhi-110007 [PAN No.AIPPG 0001 N]	<u>बनाम/</u> V/s.	ACIT, Circle-29, 2, Gariahat Road (S) Kolkata-700 068
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

Hearing through video Conferencing

अपीलार्थी की ओर से/By Appellant	Shri Sagar Mal Gupta, A.R
प्रत्यर्थी की ओर से/By Respondent	Mrs. Ranu Biswas, Addl. CIT-SR-DR
सुनवाई की तारीख/Date of Hearing	06-01-2021
घोषणा की तारीख/Date of Pronouncement	06-01-2021

आदेश /O R D E R

The present appeal has been preferred by the assessee against the order dated 11.02.2020 of the Commissioner of Income-tax (Appeals)-8, Kolkata [hereinafter referred to as 'CIT(A)'].

2. The assessee in this appeal has agitated the confirmation of disallowance of Rs.1,85,500/- on account of unexplained cash deposit in the bank account of the assessee. The cash deposits belong to the period of 01.04.2004 to 31.03.2005. The plea of the assessee has been that the said amount is joint account of the assessee alongwith his father. It has been further submitted that earlier the account was only in the name of the father of the assessee. The name of the assessee as a joint holder was introduced later on. It has been further pleaded that the alleged deposits were made into the said account during the period when the assessee was not the joint account

holder and therefore the same did not belong to the assessee. Though, to verify for the above plea of the assessee, the matter was remitted back by the CIT(A) to the Assessing Officer, however, despite the enquiry during the remand proceedings no definite finding has been given by the Assessing Officer in this respect. I therefore deem it fit to restore the matter to the file of the Assessing Officer with a direction to verify the above plea of the assessee as to whether the assessee was account holder / joint account holder during the period in which the alleged deposits were made in the said account. The Assessing Officer if so require, may call for / summon for the evidences from the concerned bank / officials in this respect and thereafter will give a definite finding in this respect. In the failure of the Assessing Officer to give the definite finding / evidence in this respect, the impugned addition will not be warranted in that event. With the above observation, the appeal of the assessee treated as allowed for statistical purposes.

In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in open court at the close of the hearing on
Wednesday, 6th January, 2021.

Sd/-
(Sanjay. Garg)
Judicial Member

Kolkata,
*Dkp/Sr.PS

दिनांक:- 06/01/2021 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Rashik Gupta, H.No.1787, 1st. Floor, Gali Ram,Sohan Ganj,, Sabji Mandi Nr. Leela Gas, Delhi-110007
2. प्रत्यर्थी/Respondent-ACIT, Cir-29, 2,Gariahat Road, (S), Kolkata-700 068
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, कोलकाता