

आयकर अपीलीय अधिकरण  
गुवाहाटी पीठ, कोलकाता में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
GUWAHATI BENCH AT KOLKATA

[वर्चुअल कोर्ट]  
[Virtual Court]

डॉ. मनीष बोराड, लेखा सदस्य  
एवं  
श्री संजय शर्मा, न्यायिक सदस्य  
के समक्ष

Before

DR. MANISH BORAD, ACCOUNTANT MEMBER  
&  
SRI SONJOY SARMA, JUDICIAL MEMBER

I.T.A. No.: 8/GTY/2022  
Assessment Year: 2017-18

**Chidananda Borah.....Appellant**  
**[PAN: ACIPB 8214 H]**

**Vs.**

**ITO, Ward-1, Tezpur.....Respondent**

**Appearances by:**

*Sh. P.C. Bothra, Adv., appeared on behalf of the Assessee.*

*Sh. Amit Kumar Pandey, JCIT, appeared on behalf of the Revenue.*

Date of concluding the hearing : May 16<sup>th</sup>, 2023

Date of pronouncing the order : June 16<sup>th</sup>, 2023

**ORDER**

**Per Manish Borad, Accountant Member:**

This appeal filed by the assessee pertaining to the Assessment Year (in short "AY") 2017-18 is directed against the

order passed u/s 250 of the Income Tax Act, 1961 (in short the “Act”) by Id. Commissioner of Income-tax (Appeals)-1, Guwahati [in short Id. “CIT(A)”] dated 18.05.2020 arising out of the assessment order framed u/s 143(3) of the Act dated 25.06.2019.

2. The assessee is in appeal before the Tribunal raising the following grounds:

*“1. That the Appeal order passed by learned Commissioner of Income Tax (Appeal) in short [CIT (A)] is bad in law as well as facts. As such the same is void-ab-initio.*

*2. That the order of learned CIT (A) is entirely contradictory of law as well as facts of the case to the extent for confirming the estimated addition of 1742500/- assessed by A/O in various Banks on suspicion, irrational and without providing the reasonable, sufficient and actual opportunity.*

*3. That in the facts and circumstances of the case, the learned CIT (A) erred in confirming the addition of Rs. 1742500/- made by A/O in assessment order on conjecture, whimsical, fanciful and arbitrary grounds.*

*4. That the learned CIT (A) is wrong and unjust in confirming the addition of Rs. 1742500/- made by A/O in assessment order who did not follow the principles of natural justice as no reasonable and sufficient opportunity provided to Appellant.*

*5. That the learned CIT (A) also erred for not observing the work of A/O who did not follow the principles of natural justice for not providing reasonable opportunity to the Appellant as well as ignoring the facts on record/s.*

*6. That Appellant craves leave to amend, alter or delete any of the above ground/s of Appeal.”*

3. At the outset, Id. Counsel for the assessee submitted that the additional evidences were filed before Id. CIT(A) in order to explain the source of cash deposit of Rs. 17,42,500/- but the same was

not entertained. Since reasonable opportunity was not granted and ld. CIT(A) did not follow the principles of natural justice, prayer is made to restore the issue on merit to ld. CIT(A).

4. Ld. D/R was fair enough not to oppose this contention made by ld. Counsel for the assessee.

5. We have heard rival contentions and perused the records placed before us.

6. We notice that ld. AO made an addition for unexplained cash deposit at Rs. 17,42,500/- while scrutinising the case of the assessee under CASS for AY 2017-18. The alleged cash was deposited in the bank account held with the name of the assessee with HDFC Bank and Assam Cooperative Apex Bank. The assessee failed to satisfy ld. AO but filed additional evidences under Rule 46A of Income Tax Rules, 1962 for due consideration of ld. CIT(A) who has coterminous power with that of the Assessing Officer provided u/s 251 of the Act.

7. We find that ld. CIT(A) did not entertain these additional evidences and therefore, in the interest of natural justice and being fair to both the parties direct ld. CIT(A) to entertain these additional evidences and adjudicate the issue on merit after providing reasonable opportunity of being heard. The assessee is also directed to remain vigilant and file necessary documents, if considered necessary, in support of its grounds of appeal and should not take adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity,

there is no compliance at the end of the assessee, then ld. CIT(A) can pass a speaking order in accordance with law.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Kolkata, the 16<sup>th</sup> June, 2023**

*Sd/-*  
[Sonjoy Sarma]  
Judicial Member

*Sd/-*  
[Manish Borad]  
Accountant Member

Dated: 16.06.2023

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Chidananda Borah, C/o. P C Bothra, Advocate, Opp. Church Field, Tezpur 784 001.**
- 2. ITO, Ward-1, Tezpur.**
3. CIT(A)-1, Guwahati.
4. CIT-
5. CIT(DR), Guwahati Bench, Guwahati.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata