

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER**  
**AND**  
**SHRI B.M. BIYANI, ACCOUNTANT MEMBER**

**ITA No.40/Ind/2023**  
**(Assessment Years:2017-18 )**

Vishal Narvariya Near BCM City Navlakha Square Indore	Vs.	ITO 5(1) Indore
(Appellant / Assessee)		(Revenue)
<b>PAN: AZFPN8038D</b>		
Assessee by	Ms. Nisha Lahoti, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	04.10.2023	
Date of Pronouncement	09.10.2023	

**O R D E R**

**Per Vijay Pal Rao, JM:**

This appeal by the assessee is directed against the order dated 05.12.2022 of Commissioner of Income Tax(Appeal), National Faceless Appeal Centre, Delhi for A.Y.2017-18. The assessee has raised following grounds of appeal:

*“1.That the learned CIT(A) has erred in confirming the NA additions made by the learned AO which is quite unjust, illegal and against the facts and circumstances of the case.*

*2. That the learned CIT(A) has erred in dismissing the appeal NA without giving proper opportunity to the assessee, which is quite unjust, illegal and against the facts of the case.*

*3. That the learned CIT(A) has erred in confirming the 6,00,000 addition made u/s 69A of Rs. 10,00,000 being cash deposited during demonetization period which is quite unjust, illegal and against the facts of the case.*

*4. That the learned CIT(A) has erred in confirming the 25,000 addition of Rs. 5,00,000 made by Ld. AO by estimating income including the capital investment on estimation of profit and capital which is quite unjust, illegal and against the facts of the case.*

*5. That the learned CIT(A) has erred in confirming the addition of Rs. 5,00,000 made by Ld. AO by estimating income including the capital investment on estimation of profit based on inome of AY 2016-17.*

*6. That the learned CIT(A) erred in not considering the written NA submissions made in proper perspective.”*

2. At the time of hearing the Ld. AR of the assessee has submitted that the assessment was completed u/s 144 of the Act and the appeal of the assessee has been dismissed by the Ld. CIT(A) for want of any supporting evidence to show the source of cash deposit made in the bank account of the assessee. She has contended that the assessee is operating SBI KIOSK and also having past saving from the business income as well as agricultural income. Since the Ld. CIT(A) has confirmed the addition made by the AO for want of the supporting evidence. Therefore, the assessee now wants to file supporting evidence which can be verified and examined by the AO. Hence the Ld. AR has pleaded that the matter may be remanded to the record of the AO for fresh adjudication after verification and examination of the supporting evidence to be filed by the assessee.

3. On the other hand, Ld. DR has raised no objection if the matter is remanded to the record of AO for fresh adjudication after verification and examination of the record.

4. We have considered the rival submissions as well as relevant material on record. The AO has made addition of Rs.10 lac on account of unexplained cash deposit in the bank account of the assessee and another addition of Rs.5 lac being the commission income estimated by the AO as well as for capital invested in the business. So far as the addition made by the AO by estimating income is concerned this is purely guesswork without any material or fact disclosing such income or capital investment made by the assessee. The addition made by the AO on account of cash deposit in the bank account is treated as unexplained cash

deposit during the demonetization period. The Explanation of the assessee was not accepted by the AO. The assessee has explained the source of the deposit as the business of running KIOSK center as well as the agricultural income of the assessee and past savings. Since the assessee has not produced any supporting evidence either before the AO or before the Ld. CIT(A) therefore, in the facts and circumstances of the case as well as in the interest of justice, we grant one more opportunity to the assessee to produce the supporting evidence before the AO. Accordingly the impugned order of the Ld. CIT(A) is set aside and matter is remanded to the record of the AO for adjudication of the same fresh after verification and examination of the evidence to be produced by the assessee to explain the source of deposit in the bank account as well as the capital investment in the business.

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

Order pronounced in the open court on 09.10.2023

**Sd/-**

**(B.M. BIYANI)**  
Accountant Member

**Indore, 09.10.2023**

**Patel/Sr. PS**

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

**Sd/-**

**(VIJAY PAL RAO)**  
Judicial Member

*By order*

*Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore*