

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND**

SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.270/CTK/2023

(निर्धारण वर्ष / Assessment Year : 2013-2014)

Rakesh Agarwal, C/o: Ishita Enterprises, At:PO: Khetrajpur, Dist : Sambalpur-768003	Vs	DCIT, Central Circle, Sambalpur
PAN No. :ALHPA 3599 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से /Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से /Revenue by	:	Shri Charan Dass, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	28/11/2023
घोषणा की तारीख/ Date of Pronouncement	:	28/11/2023

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order of the Id. CIT(A)-2, Bhubaneswar, dated 15.03.2023, passed in I.T.Appeal No.Bhubaneswar-2/10105/2012-13, for the assessment year 2013-2014.

2. It was submitted by the Id. AR that the assessee is deriving income from business. In the course of assessment, notices were issued to the assessee, wherein it was asked to explain the cash deposit of Rs.1,86,750/-. The assessee had not given the explanation and consequently the AO had made the addition. On appeal, the Id. CIT(A) had dismissed the appeal of the assessee in the absence of any explanation. It was the prayer that the issues in this appeal may be restored to the file of AO so that the assessee can provide explanation before the AO.

3. In reply, Id. DR submitted that the assessee had already been granted adequate opportunities.

4. We have considered the rival submissions. A perusal of the order of the AO the assessee has not produced any evidence before the AO to explain the cash deposit. Admittedly, the evidence having not been produced before the AO, the assessee cannot produce any fresh evidence before the Id. CIT(A) without justifiable cause. This being so, in the interest of justice, the issues in this appeal are restored to the file of Id. AO for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 28/11/2023.

Sd/-
(GIRISH AGRAWAL)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

कटक Cuttack; दिनांक Dated 28/11/2023

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Rakesh Agarwal,
C/o: Ishita Enterprises, At:PO: Khetrajpur,
Dist : Sambalpur-768003
2. प्रत्यर्थी / The Respondent-
DCIT, Central Circle, Sambalpur
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,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack