



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK 'SMC' BENCH, CUTTACK**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

ITA No.30/CTK/2024

Assessment Year : 2017-18

Pravat Kumar Sahoo, Hariharapur, Jagatsinghpur	Vs.	ITO, Paradeep Ward, Paradeep
PAN/GIR No.GKQPS 9914 H		
(Appellant)	..	(Respondent)

Assessee by : Shri Jaish Joshi, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

Date of Hearing : 21/03/2024

Date of Pronouncement : 21/03/2024

ORDER

This is an appeal filed by the assessee against the order of the Id CIT(A) NFAC, Delhi dated 19.12.2023 in Appeal No.CIT(A), Cuttack/10288/2019-20 for the assessment year 2017-18.

2. Shri Jaish Joshi, Id AR appeared on behalf of the assessee. Shri S.C.Mohanty, Id Sr DR appeared for the revenue.

3. It was submitted by Id AR that the CIT(A) has passed exparte order in a hasty manner stating that no evidence was produced before him. It was the submission that the assessee was not required to maintain the books of account as prescribed u/s.44AA of the Act as the gross turnover of the assessee for the relevant assessment year was below Rs.25 lakhs and

the income was also below Rs.2.50 lakhs, which is also below the exemption limit for filing the return of income. It was the submission that although the written submission was made before the Id CIT(A) and AO, no opportunity was granted to the assessee to clarify the cash deposits made in the bank. Hence, it was his prayer that the matter be restored to the file of the AO for fresh adjudication and the assessee would comply with necessary documentary evidence.

4. In reply, Id Sr DR opposed to the prayer of the Id AR of the assessee.

5. I have considered the rival submissions. Perusal of the impugned order clearly shows that the Id CIT(A) on the basis of written submission filed by the assessee, disposed the appeal stating that no documentary evidence was filed in support of the claim. It is also mentioned in the order that the assessee has not been above to give any convincing or cogent explanations about the addition made. Basically the addition has been made on the deposits made during the demonetization period. I also noticed from the impugned orders that the assessee has not furnished any documentary evidence in support of the cash deposits in the bank. Even before the AO, no documentary evidence was filed by the assessee in support of the claim. Therefore, in order to impart substantial justice, I set aside the impugned order of the Id CIT(A) and set aside the matter to the file of the AO for fresh determination of the cash deposits in question in the light of the documentary evidence as may be placed before him and after

making such enquiries as may be considered expedient by the AO. The assessee shall be given suitable opportunity to adduce evidences and offer explanation as may be considered expedient to defend its claim.

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

Order dictated and pronounced in the open court on 21/03/2024.

Sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 21 /03/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Pravat Kumar Sahoo,
Hariharapur, Jagatsinghpur
2. The Respondent: ITO, Paradeep Ward,
Paradeep
3. The CIT(A)-, NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack