

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ,कटक

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.95/CTK/2024

(निर्धारण वर्ष / Assessment Year :2017-2018)

Manoranjan Sahu, 10, AT/PO: Naya Bazar, District : Balasore-756001	Vs	ITO, Ward-1, Balasore
PAN No. :AFVPS 1207 B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती 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	:	26/06/2024
घोषणा की तारीख/Date of Pronouncement	:	26/06/2024

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 20.09.2023, passed in DIN & Order No.ITBA/NFAC/S/250/2023-24/1056304526(1) for the assessment year 2017-2018.

2. As per the office note, there is a delay of 102 days in filing the present appeal. In this regard, the assessee has filed an application along with affidavit stating therein sufficient reasons for condonation of delay, which Id. Sr. DR did not object to it. Looking to the facts and circumstances of the case and the reasons stated by the assessee in the affidavit for delay, we condone the delay of 102 days in filing the present appeal and proceed to dispose off the appeal of the assessee finally.

3. It was submitted by the Id. AR that the assessee is an individual, derives income from wholesale trading of eggs and filed its return of income on 09.10.2017 declaring total income at Rs.2,87,060/-, which was processed u/s.143(1) of the Act. Subsequently, the AO completed the

assessment stating that the assessee has inflated his sales in paper for the period of pre-demonetization period to show the unexplained money as cash in hand as on 09.11.2016 and deposited the same during the demonetization period. Accordingly, the AO made the addition of Rs.29,85,500/- treating the same as unexplained cash credit in the bank account of the assessee. Further the AO has also made addition of Rs.1,14,300/- u/s.36(1)(ii) of the Act. It was the submission of the Id. AR that the assessee has produced the documentary evidence as were sought for by the AO, however, those documents have not been considered. Even before the Id. CIT(A) the assessee has filed statement of facts along with grounds of appeal. But the Id. CIT(A) without providing sufficient opportunity, has dismissed the appeal of the assessee. Therefore, the Id. AR prayed that one more opportunity may be provided to the assessee to represent its case and substantiate its claim before the AO.

4. In reply, Id. Sr. DR vehemently supported the order of the Id. CIT(A) and the Id. AO. It was the submission that restoring the matter to the file of AO would be, in fact, giving the assessee a second round which should not be granted.

5. We have considered the rival submissions. A perusal of the assessment order page 3 & 4 shows that the AO has asked for certain details regarding nature and source of cash deposit to which the assessee has furnished the details of cash deposit, however, the AO found that there is some inflation of sales in paper for the period of pre-demonetization period. Further on perusal of page 9 of the order of the Id.

CIT(A), clearly shows that notices were issued to the assessee by the Id. CIT(A), however, no compliance has been made by the assessee during the appellate proceedings. On being asked, the Id. AR submitted that he would be able to prove that there is no such inflation before the AO, if the assessee may be granted one more opportunity to produce the details. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication after granting the assessee adequate opportunities to substantiate its claim. The assessee is directed to cooperate in the readjudication proceedings before the AO, positively.

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

Order dictated and pronounced in the open court on 26/06/2024.

Sd/-
(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कटक Cuttack; दिनांक Dated 26/06/2024

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्येपित/Cop.y of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Manoranjan Sahu,
10, AT/PO: Naya Bazar,
District : Balasore-756001
2. प्रत्यर्थी / The Respondent-
ITO, Ward-1, Balasore
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