

**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.230/CTK/2024

(निर्धारण वर्ष / Assessment Year :2017-2018)

Manoranjan Mohapatra, C/o: J.S. Enterprisers, At/PO: Adaspur, Dist : Cuttack, Odisha-754011	Vs	ITO, Ward-2(3), Bhubaneswar
<b>PAN No. :AGEPM 8738 K</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से /Assessee by	:	Shri N.R.Biswal, CA
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	22/07/2024
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	22/07/2024

**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 20.03.2024 in DIN & Order No.ITBA/NFAC/S/250/2023-24/1062988162(1) for the assessment year 2017-2018.

2. It was submitted by the Id. AR that the AO had initiated the assessment proceedings in the case of the assessee for the limited purpose of verifying the issue that there was substantial cash deposit in the bank account during the year. It was the submission that the AO went beyond the issue and all the details were submitted before the AO. It was the submission that in appeal before the Id. CIT(A) the assessee had filed various evidences which had not been considered by the Id. CIT(A). It was the submission that the findings of the Id. CIT(A) in para 5.3 of his

order was erroneous insofar as substantial proof in the form of audited profit and loss account, balance sheet, written submissions and orders of the appellate authorities, which were filed in the course of hearing, were not considered by the Id. CIT(A).

3. In reply, Id.Sr.DR submitted that the documents produced by the Id. AR was only that some evidences had been filed before the Id. CIT(A). What is the nature of those documents have not been shown. It was the submissions that the Id. CIT(A) has considered all the issues and the assessee has not been able to substantiate the written submission filed before the Id. CIT(A).

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has categorically mentioned that no corroborative evidence have been filed by the assessee to substantiate its claim. In fact, though the Id. CIT(A) mentions that submissions have been made by the appellant, there is no mention that what are the submissions made by the appellant. Ld. CIT(A) has only extracted the statement of facts, grounds of appeal filed by the assessee and the assessment order and nothing else. This being so, in the interest of justice, the issues in this appeal are required for readjudication at the end of the Id. CIT(A).

5. Coming to the submission of the Id. AR that the assessment was under limited scrutiny. I am not in agreement with the same, insofar as there is no mention in the assessment order that the assessment was under limited scrutiny. The assessment order mentions that the case was taken for scrutiny because there was substantial cash deposit in bank

account during the relevant year. This does not lead to limited scrutiny. In these circumstances, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 22/07/2024.

**Sd/-**  
**(जार्ज माथन)**  
**(GEORGE MATHAN)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**कटक** Cuttack; दिनांक Dated 22/07/2024

*Prakash Kumar Mishra, Sr.P.S.*

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

1. अपीलार्थी / The Appellant-  
Manoranjan Mohapatra,  
C/o: J.S. Enterprisers,  
At/PO: Adaspur, Dist : Cuttack,  
Odisha-754011
2. प्रत्यर्थी / The Respondent-  
ITO, Ward-2(3), Bhubaneswar
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