



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.355/CTK/2024
Assessment Year : 2018-19

Income Tax officer, Puruna Pada, Bhawanipatna, Dist: Kalahandi	Vs.	Rajesh Hans, Ward No.189, High School Pada, Khariar Road, Diost: Nuapada
PAN/GIR No.ATWPH 9565 L		
(Appellant)	..	(Respondent)

Assessee by : Shri Partha Nayak, CA
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 23/9/2024
Date of Pronouncement : 23/9/2024

ORDER

Per Bench

This is an appeal filed by the revenue against the order of the Id CIT(A), NFAC, Delhi dated 13.6.2024 in Appeal No.NFAC/2017-18/10226415 for the assessment year 2018-19.

2. Shri Partha Nayak, Id AR appeared for the assessee and Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

3. The appeal filed by the revenue is time barred by 18 days. The revenue has filed condonation petition stating the reason that although the order of the Ld CIT(A) dated 13.6.2024 was communicated through e-mail, which was overlooked inadvertently resulting in a delay of 18 days in filing of second appeal. It was requested to condone the delay. On consideration of the petition, we are satisfied that the reason given in the petition has not been found to be false. Hence, we condone the delay of 18 days and admit the appeal for adjudication.

4. Grounds of appeal raised are as under:

“1. Whether on the facts and circumstances of the cases and in law, the Ld CIT(A) is justified in deleting the addition made by the AOP under the head unexplained money of Rs. 3,40,35,866/- without appreciating the fact that though the assessee has deposited huge cash in to his bank account during the year under consideration, but he has not filed the Return of Income. Further, the assessee has neither furnished the details of the customers/account holder of Central Bank Of India along with supporting documentary evidences from whom such amount was collected and deposited into his bank account during the course of assessment proceeding nor during the appeal proceeding.

2. Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) is justified in deleting the addition made by the AO under the head unexplained money of Rs.3,40,35,866/- solely relying upon the certificate issued by the Central Bank Of India, which was issued on 13.03.2024 i.e after passing the Assessment Order u/s 147 r.w.s 144 read with Section 144B off the Act dated 14.03.2023. Further, the copy of the said certificate was submitted by the assessee and accordingly it is required to examine the authenticity/veracity of the said certificate, which has not been verified in the appeal proceeding. Also, the Ld. CIT(A) did not ask the JAO through remand report regarding the genuineness of the said certificate.

3. The appellant craves to leave to add, alter, amend one or more grounds of appeal before the appeal is heard.”

5. We have considered the rival submissions. The sole ground of the revenue is that the Id CIT(A) did not ask for remand report or give an opportunity to the Assessing Officer to represent the case regarding the genuineness of the certificate issued by the Central Bank of India. When notice of hearing is issued to the assessee, the same has also to be issued to the Assessing Officer. It is the duty of the Assessing Officer to reply to the communication from the appellate authorities. The fact clearly shows that the service rendered by the assessee as a bank Mitra on behalf of Central Bank of India. It is only after considering the facts that the Id CIT(A) has adjudicated the issue and deleted the addition. The revenue has not been able to produce anything to show that the facts as recorded by the Id CIT(A) is perverse or erroneous. Consequently, we find no reason to interfere with the order of Id CIT(A), which is hereby upheld.

6. In the result, appeal of the revenue stands dismissed.

Order dictated and pronounced in the open court on 23/9/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 23/9/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Income Tax officer, Puruna Pada, Bhawanipatna, Dist: Kalahandi
 2. The Respondent: Rajesh Hans, Ward No.189, High School Pada, Khariar Road, Diost: Nuapada
 3. The CIT(A)- NFAC, Delhi
 4. Pr.CIT,
 5. DR, ITAT,
 6. Guard file.
- //True Copy//

