

आयकर अपीलीय अधिकरण  
कोलकाता 'बी' पीठ, कोलकाता में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA

श्री राजपाल यादव, उपाध्यक्ष (कोलकाता क्षेत्र)

एवं

श्री संजय अवरुथी, लेखा सदस्य

के समक्ष

Before

SRI RAJPAL YADAV, VICE-PRESIDENT

&

SRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No.: 772/KOL/2024

Assessment Year: 2017-18

*Rinku Arya*.....*Appellant*  
[PAN: AHKPC 9095 L]

Vs.

*ITO, Ward-50(1), Kolkata*.....*Respondent*

**Appearances:**

**Assessee represented by:** Arvind Agarwal, Adv.

**Department represented by:** P.P. Barman, Addl. CIT.

Date of concluding the hearing : August 21<sup>st</sup>, 2024

Date of pronouncing the order : October 14<sup>th</sup>, 2024

**ORDER**

**Per Sanjay Awasthi, Accountant Member:**

In this case the Appellant filed her return of income on 8.3.2018 declaring a total income of Rs. 5,05,560. It is seen from the records that this case was picked up for limited scrutiny on two issues, namely large cash deposits during demonetisation period and large cash payments made for credit card purchases. Thereafter, the Assessing Officer (hereinafter referred to as ld. 'AO') is seen to have completed the assessment in the spirit of an ex-

parte order, considering the lack of adequate persuasion before him by the assessee.

1.1. At the time of last hearing before this Bench, the ld. A/R took pains to point out that only partial compliance was made at the level of the Ld. AO *vis-a-vis* the queries raised by him and he pointed out para 9 at page 4 of the ld. AO's order to show that an adverse view was taken largely because of alleged inadequate persuasion of the case. Before the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as ld. 'CIT(A)'] also the appellant could not make adequate compliance in respect of the grounds raised before him. In fact, the ld. A/R pointed out paras 5 & 5.1 at page 5 of the impugned order to show that the ld. CIT(A) has upheld the additions made by the ld. AO on the ground that the assessee could not file details and documents which, had they been considered, could have led to a different outcome.

1.2. Before us, the appellant has filed a paperbook through the ld. A/R dated 31.07.2024. Through this paperbook it has been averred that considerable number of documents, which are part of the paperbook, should be admitted as fresh evidence and the matter may be adjudicated thereafter. The ld. A/R read out from the written submissions filed along with the paperbook and requested that this matter may be considered for remanding back to the ld. AO for a fresh consideration on the basis of documents which were admittedly not before the authorities below.

2. We have carefully perused the orders of the authorities below and gone through the contents of the paperbook. Before proceeding any further in the matter, it is necessary to extract some portions from the written submission:

*"1. Being aggrieved by the exparte order passed by the ld. Commissioner of Income-tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), vide order u/s 250 dated 14<sup>th</sup> February 2024, the assessee being individual house wife (part-time working with her husband), has filed an appeal before the Hon'ble ITAT, Kolkata Bench, on 10<sup>th</sup> April 2024, with an affidavit praying to set aside the matter before the Assessing Authority, for the reasons as mentioned in the affidavit (which has been filed along with the Appeal Memorandum).*

2. The matter was part heard on 4<sup>th</sup> July 2024, and the Hon'ble Bench granted leave to file a Paper Book and additional documents, to ascertain the matrix of the case, and to adjudicate the appeal accordingly.

3. The addition made in the assessment order u/s 143(3) dated 4<sup>th</sup> December 2019, was on account of non-explanation and non-filing of documentary evidence to substantiate for large value cash deposit during the demonetization period as compared to returned income and large cash payments made for credit card purchases.

3.1 In the assessment order at page 1, for the reason of selection of scrutiny under CASS, it has been mentioned, large value cash deposit during demonetization period as compared to returned income and large cash payments made for credit card purchases.

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6. As requested by the petitioner-appellant, kindly accept the fresh evidences as Paper Book pages 6 to 51, being the Bank Statement and Credit Card Statement and Summary, to establish the amount of deposits into Bank for the period 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017.”

2.1. It is clear from a reading of the orders of the authorities below that an adverse view has been taken on account of non-compliance before both the ld. AO and ld. CIT(A). At this stage, fresh evidence has been filed without specifically following the procedure laid down in Rule 29 of the ITAT Rules, 1963. However, it is felt that in the interest of substantive justice, this matter should be remanded back to the file of ld. AO for considering the documents now available with the assessee, and any other relevant fact and pass a fresh assessment order. It is expected that the appellant will avail of this opportunity to present his case before the ld. AO with all material available with him.

2.2. The ld. D/R had no objection to the proposal that this matter may be remanded back to the ld. AO.

3. In light of this, this case is set aside to the file of ld. AO, without any specific adjudication on the merits of the grounds of appeal before us.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open Court on 14<sup>th</sup> October, 2024.**

*Sd/-*

**[Rajpal Yadav]**  
Vice President

Dated: 14.10.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Rinku Arya, Siddha Happyville Aqua, 902, Rajarhat, S.O. Chhoto Chandpur, Kolkata, West Bengal, 700135.**
- 2. ITO, Ward-50(1), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

*Sd/-*

**[Sanjay Awasthi]**  
Accountant Member

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata