

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Accountant Member

**ITA No. 294/Coch/2023**  
(Assessment Year: 2014-15)

Varappillykudi Abdulrahiman Shoukathali 1, Marhaba Agencies Cheruvattoor, Kothamangalam Ernakulam 686691 [PAN: CZSPS7513K]	vs.	Income Tax Officer Ward -1 & TPS Mahima Tpowers Temple bypass Road Thodupuzha 685584
(Appellant)		(Respondent)

**ITA No. 315/Coch/2023**  
(Assessment Year: 2014-15)

Income Tax Officer Ward -1 & TPS Mahima Tpowers Temple bypass Road Thodupuzha 685584	vs.	Varappillykudi Abdulrahiman Shoukathali 1, Marhaba Agencies Cheruvattoor, Kothamangalam Ernakulam 686691 [PAN: CZSPS7513K]
(Appellant)		(Respondent)

Assessee by:	Shri Joseph Markos, Advocate
Revenue by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	22.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

These assessee's and Revenue's cross appeals ITA.Nosa.294 & 315/  
Coch/2023, for A.Y. 2014-15, arise against the National Faceless Appeal Centre,

Delhi [CIT(A)]'s DIN & Order No. ITBA/NFAC/S/250/2022-23/1050313473(1) dated 02.03.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both the parties at length. Case files perused.

2. It emerges at the outset that the sole substantive ground which arises for our apt adjudication is that of the correctness of section 69A unexplained money addition of Rs. 5,06,65,159/- made in the case assessment/reassessment dated 30.03.2022 as restricted to the extent of Rs. 3,58,88,558/- only in the CIT(A)'s lower appellate discussion. The Revenue's appeal ITA No. 315/Coch/2023 also appears to have raised the issue of violation of rule 46A of the I.T. Rules, 1962 that the learned CIT(A) had admitted the assessee's additional evidence without calling for a detailed remand report from the Assessing Officer.

3. Learned counsel at this stage has filed assessee's reconciliation statement of the impugned cash deposits in a paper book running into 61 pages. He invites our attention to the reconciliation complied at pages 1 to 13 and states that he has no objection in case the Assessing Officer reexamine the matter in yet another effective innings.

4. That being the case, we are of the considered view that all other rival pleadings herein stand rendered academic once the foregoing reconciliation statement is restored back to the Assessing Officer with the consent of the parties. Ordered accordingly.

5. These appeals of the assessee's and the Revenue's cross-appeals ITA.Nos.294 & 315/Coch./2023 are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024 under Rule 34 of  
The Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin