



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

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

**ITA No.433/CTK/2024**  
Assessment Year : 2017-18

Ajaya Kishore Mohapatra, Plot No.A-19, Rasulgarh Industrial Estate, PO: Rasulgarh, Bhubaneswar	Vs.	Asst. Commissioner of Income Tax, Circle-4(1), Bhubaneswar
PAN/GIR No.ALAPS 4819 G		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None  
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 12/11/2024**  
**Date of Pronouncement : 12/11/2024**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 19.8.2024 in Appeal No.CIT(A), Bhubaneswar-2/10334/2019-20 for the assessment year 2017-18.

2. None appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. The facts in brief are that the assessee is an individual and deriving income from printing press. The assessee filed his return of income declaring total income at Rs.39,84,290/-. During the course of assessment proceedings, the Assessing Officer noticed that the assessee had made cash deposits of Rs.31,47,000/- during demonetization period and Rs.1,21,000/- during the period other than demonetization period. Before the AO, the assessee stated that cash receipts have been shown against credit sales made during the period before November and all these receipts have narration with the name of the party from whom such cash was received. The Assessing Officer was of the view that cash receipts against cash sales from unidentifiable persons were of Rs.31,17,381/-. Therefore, the AO treated the amount of Rs.32,17,381/- as unexplained cash credit u/s.68 of the Act. Accordingly, the Assessing Officer completed the assessment u/s.143(3) determining total income at Rs.72,01,670/-. In the first appeal, the Id CIT(A) confirmed the addition made by the Assessing Officer on the ground that the assessee failed to respond the notices issued. He also noted that before the Assessing officer, the assessee could not produce any bill and other details to prove the genuineness of the sales. Hence, the assessee has filed appeal before the Tribunal.

4. We have considered the submissions of Id Sr DR and perused the materials available on record. A perusal of the order of Id CIT(A) shows that except filing written submission stating that the details furnished before the

AO were not considered, none appeared on behalf of the assessee and the appeal was decided ex parte as the assessee failed to respond to the notices issued by the Id CIT(A). Even before the AO, we find that the assessee could not produce any bill and other details to prove the genuineness of the sales, for which, the addition was made by the Assessing officer. In view of above, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for fresh adjudication after affording adequate opportunity of hearing to the assessee so as to plead and give due explanation duly substantiated with evidence for the source of cash deposited in his bank account during demonetisation period. The liberty is granted to the assessee to produce all the relevant documents, evidences and other details as are required to prove the cash receipts before the Assessing Officer.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 12/11/2024.

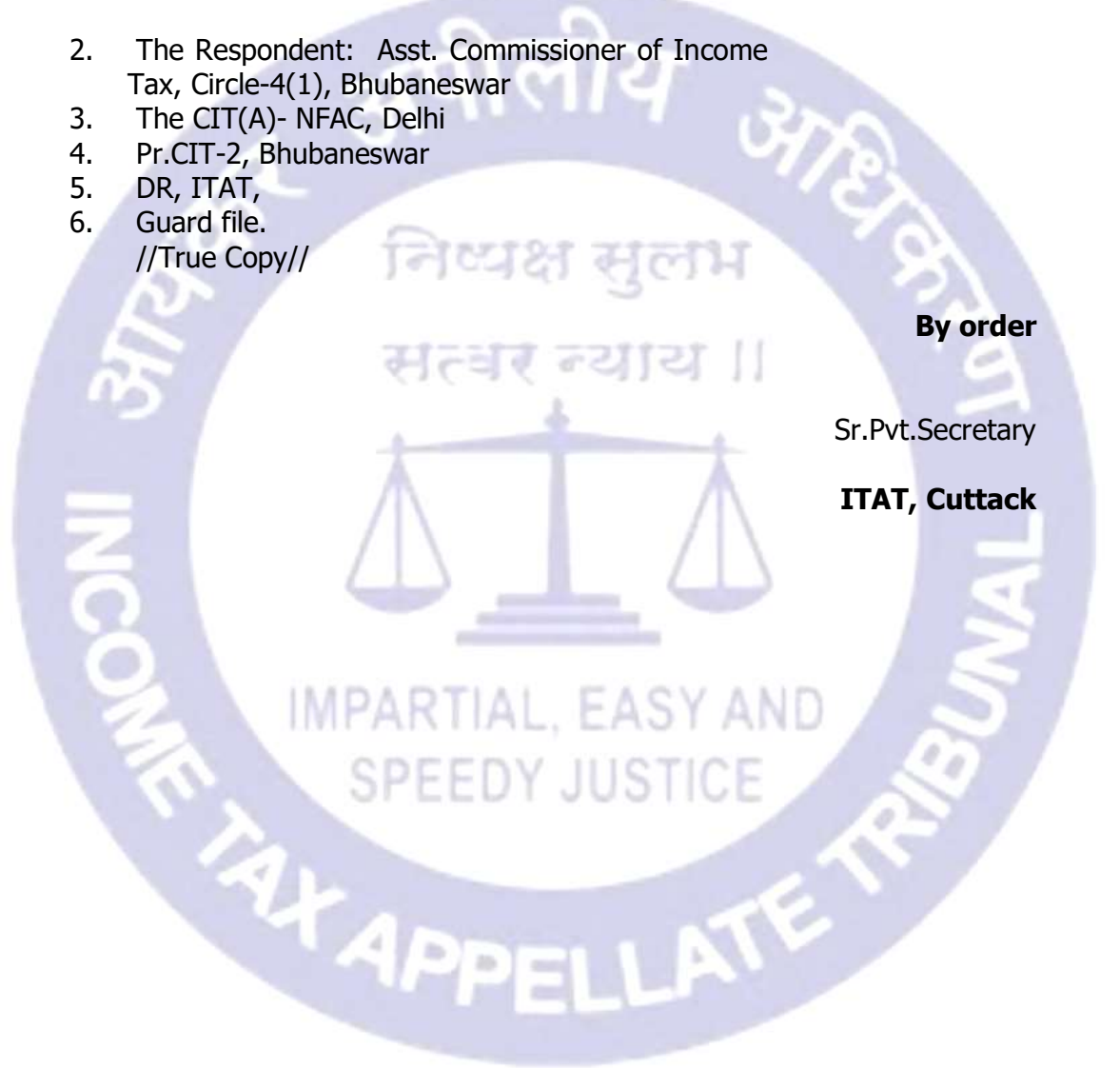
Sd/-  
**(George Mathan)**  
**JUDICIAL MEMBER**

sd/-  
**(Manish Agarwal)**  
**ACCOUNTANT MEMBER**

Cuttack; Dated 12/11/2024  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. Ajaya Kishore Mohapatra, Plot No.A-19, Rasulgarh Industrial Estate, PO: Rasulgarh, Bhubaneswar
2. The Respondent: Asst. Commissioner of Income Tax, Circle-4(1), Bhubaneswar
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT-2, Bhubaneswar
5. DR, ITAT,
6. Guard file.  
//True Copy//



**By order**

Sr.Pvt.Secretary

**ITAT, Cuttack**