

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

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI PRAKASH CHAND YADAV, JM**

**ITA No. 1002/Coch/2022
Assessment Year: 2017-18**

Pawan Choudhary
H No. 2/18, Bari Road
Housing Board Colony
Dholpur - 328001
[PAN: AEPPC7426M]

..... Appellant

Vs.

The Income Tax Officer
Non Corporate Ward- 2(5)
Kochi

..... Respondent

Appellant by: Shri Rahul Pandya, CA
Respondent by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 21.11.2024
Date of Pronouncement: 09.12.2024

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 28.11.2022 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the assessee, an individual, filed return of income for AY 2017-18 on 28.07.2017 declaring total income at Rs.3,16,530/-. Against the said return of income assessment was completed by the Income Tax Officer, Non Corporate Wad -2(5), Kochi (hereinafter “the AO”) vide order dated 19.12.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at a total income of Rs. 23,94,130/-. While doing so the AO made an addition on account of cash deposit of Rs. 20,77,600/- during the demonetisation period, rejecting the contentions of the assessee that the cash was deposited out of the earlier cash withdrawals from bank.

3. Being aggrieved, an appeal was filed before the CIT(A) contenting that the cash deposits were made out of the cash withdrawals from the Punjab National Bank, Dholpur on 08.08.2016. The assessee also filed a cash flow statement showing the existence of cash as on the date of deposit. However, the CIT(A) dismissed the appeal.

4. Being aggrieved, assessee is in appeal before us in the present appeal.

5. We have heard the rival contentions of both the parties and perused the material available on record. We find that the learned CIT(A), after merely extracting the written submissions made by the assessee dismissed the appeal without passing a reasoned order. Therefore, the order of the CIT(A) is unreasonable and, therefore, we are of the considered opinion that the matter requires remand to the file of the CIT(A) for de novo disposal in accordance with law.

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

Order pronounced in the open court on 9th December, 2024

Sd/-
(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 9th December, 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