

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member
and Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No.658/Kol/2024
Assessment Year: 2017-18**

**Sajjan Kumar Agarwal.....Appellant
C/o Pradip Lakhotia, 2nd Floor,
Metro Plaza, SF Road,
Siliguri, W.B.- 734005.
[PAN:ACRPA8364L]**

vs.

ITO, Ward-2(3), Siliguri.....Respondent

Appearances by:

Shri Dhiraj Lakhotia, AR, appeared on behalf of the appellant.

Shri Vineet Kumar, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 12, 2024

Date of pronouncing the order : December 18, 2024

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal filed by the assessee for the assessment year 2017-18 against the order dated 02.02.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee has challenged the order of the ld. CIT(A) confirming the addition of Rs.29,00,000/- as added by the Assessing Officer towards cash deposits in the bank accounts u/s 69A of the Act.

3. At the outset, the ld. counsel for the assessee pointed out that an application has been filed on 07.11.2024 under Rule 29A of the ITAT Rules praying before the Bench for admission of additional evidences comprising of affidavit, voting card, Adhaar Card, bank statement etc which has huge bearing in the correct appreciation and adjudication of the issue involved in the present appeal. The ld. AR submitted that the

cash deposits into the bank account were out of the withdrawals made from the bank accounts of the assessee. Therefore ld. AR finally prayed that the additional evidences may be admitted and the issue may be restored to the file of the Assessing Officer for necessary verification so that the same can be decided de novo after taking into account the additional evidences filed before the Tribunal.

5. The ld. DR, on the other hand, submitted that these evidences were not placed before the Assessing Officer nor before the ld. CIT(A) nonetheless left the issue to the Bench.

4. After hearing the rival contentions and perusing the material on record, we find that the additional evidences were filed by the assessee under Rule 29A of the ITAT Rules vide letter dated 07.11.2024 which are very essential for correct appreciation and adjudication of the issue at hand. Therefore, we admit the same and restore the issue to the file of the Assessing Officer with a direction to decide the issues involved de novo after examination of these additional evidences and also after giving reasonable opportunity of hearing to the assessee in the interest of justice and fair play. The appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Kolkata, the 18th December, 2024.

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Rajesh Kumar]
Accountant Member

Dated: 18.12.2024.

RS

Copy of the order forwarded to:

1. Sajjan Kumar Agarwal
2. ITO, Ward-2(3), Siliguri
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches