

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT  
AND  
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER**

ITA No.1953/Bang/2024
Assessment Year: 2017-18

Raju Kammar Door No.166/3, Kalakeri Village Pumagram Hangal Taluk Haveri District Karnataka 581 148  <b>PAN NO : BFEPK6276A</b>	<b>Vs.</b>	ITO Ward-5(3)(4) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Shirish C. Shah, A.R.
<b>Respondent by</b>	:	Sri Ganesh R Gale, Standing counsel for department

<b>Date of Hearing</b>	:	24.12.2024
<b>Date of Pronouncement</b>	:	24.12.2024

**O R D E R**

**PER PRAKASH CHAND YADAV, JUDICIAL MEMBER:**

Present appeal of the assessee is arising from the order of Id. CIT(A) dated 9.8.2024 having DIN & Order No.ITBA/NFAC/250/2024-25/1067506520(1) and relates to assessment year 2017-18.

**2.** Brief facts of the case as coming out from the orders of the authorities below. The assessee is an individual and has filed his return of income for the impugned year on 30.3.2018 declaring an income of Rs.4,04,448/-. The return of income filed by the assessee was processed u/s 143(1) of the Income Tax Act, 1961 (in short “The Act”) and thereafter selected for limited scrutiny for examining the source of “cash deposit during the demonetization period”.

3. During the course of assessment proceedings, the AO asked for the source of cash amounting to Rs.11,09,750/- deposited by assessee in cash in his ICICI bank account. However, the assessee could not able to substantiate the source of cash before the AO accordingly the AO assessed this cash as unexplained investment u/s 69 of the Act.

**3.** Aggrieved with the order of AO, assessee preferred an appeal before the Id. CIT(A) and filed certain documents for the first time before the CIT(A) without any application for admitting additional evidences in term of Rule 46A of the Income Tax Rules. The Id. CIT(A) observed that the documents filed by the assessee are in vernacular language, without the support of any translated documents. The CIT(A) further observed that the assessee has also not filed any application for admitting the additional evidences in terms of Rule 46A and dismissed the appeal of the assessee.

**4.** Aggrieved with the order of Id. CIT(A), assessee has come up in appeal before us and contended that in the interest of justice, one more opportunity may kindly be given to the assessee to explain the source of cash. Ld. Counsel for the assessee also submitted that the marriage of the assessee was scheduled to be solemnized on 19.12.2016, immediately after demonetization period, due to which the assessee has received some gifts from his mother-in-law and father of the assessee.

**5.** Ld. D.R. Mr. Gale appearing virtually strongly relied upon the order of the authorities below and contended that the additions made requires to be confirmed as the assessee could not be able to substantiate the source of cash deposit.

6. After considering the rival submissions and perusing the material placed before us, we observe that it is the case of the assessee that he has received certain gifts from his father and mother-in-law on account of his marriage. However, the assessee could not be able to file the relevant documentary evidences before the AO. We further observe that in this case, the final show cause notice was issued by the AO on 7.11.2019 and there after the assessment has been framed in a short span of time. Therefore, in the interest of justice, we restore this matter to the file of AO for examining afresh. The assessee is also at liberty to place all the documents before the AO and explain source of the alleged gifts. Needless to mention that the AO will afford reasonable opportunity of being heard to the assessee.

7. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 24<sup>th</sup> Dec, 2024

**Sd/-**  
**(Prashant Maharishi)**  
**Vice President**

**Sd/-**  
**(Prakash Chand Yadav)**  
**Judicial Member**

Bangalore,  
Dated 24<sup>th</sup> Dec, 2024.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**