

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. No.242/Pat/2023
Assessment Year: 2017-18

Dhaneshwari Devi.....Appellant
Manipur, Buniadganj,
Gaya (Bihar) – 823003.
[PAN: AANJPD3158J]

vs.

ITO, Ward-3(1), Gaya.....Respondent

Appearances by:

Shri Jitendra Kr. Sinha, Advocate, appeared on behalf of the appellant.

Shri Ajay Kr. Shukla, JCIT-Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 19, 2024

Date of pronouncing the order : December 23, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 25.05.2023 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. At the time of hearing, the ld. AR stated that there is delay of 9 days in filing the instant appeal. In this connection, the assessee has filed an application stating reasons for such delay in filing the appeal before this Tribunal. We, after going through the application, find that there is reasonable cause for the delay. Accordingly, we condone the delay of 9 days in filing the appeal and proceed to adjudicate the issue on merits of the case.

3. Brief facts of the case are that the assessee is an individual and engaged in a business of power-loom and filed his return of income for

the assessment year 2017-18 declaring total income of Rs.312500/-. The case of the assessee was selected for complete scrutiny under CASS on the basis of abnormal increase in cash deposits during demonetization period as compared to preceding period. Notices u/s 143(2) & 142(1) of the Act were issued to the assessee to furnish details or supporting documents to prove source the cash deposits made during demonetization period along with details of bank account maintained for F.Y 2016-17 and complete details of deposits in all bank accounts during the demonetization period. However, the assessee failed to substantiate the transaction by submitting required evidences. Subsequently, the Assessing Officer treated Rs.82,82,000/- deposited during demonetization period as unexplained income u/s 69A of the Act and added the same to the income of the assessee.

4. Aggrieved by the above order, the assessee preferred an appeal before the ld. CIT(A) against the assessment order. Despite serving repeated notices by the ld. CIT(A), the assessee did not able to appear on different occasions which led to the ld. CIT(A) to pass an ex parte order by dismissing the appeal of the assessee and upholding the order of the Assessing Officer.

5. Dissatisfied with the above order, the assessee preferred the appeal before this Tribunal raising multiple ground. However, during the proceedings before us, the assessee filed series of additional documents including bank statement for F.Y 2016-17, confessional report of Moti Lal recorded before E.O Unit Patna which were unavailable at the time of framing of assessment order. The ld. AR argued that these documents should be considered and sought a remand of the case for re-examination.

6. On the other hand, the ld. DR did not object to such prayer made by the ld. AR of the assessee. However, he stated that new documents

should be placed before the Assessing Officer or can call for a remand report on the issue in order to examine the correct facts of the case.

7. We, after hearing the submissions of the parties and perusing the materials available on record, find that the assessee has filed a paper-book containing of new evidences including bank statement and confessional report which are crucial for addressing unexplained cash deposits made during the demonetization period and these documents were not available or placed during the assessment proceedings. We, feel it necessary to remand the matter back to the file of the Assessing Officer with a direction to re-examine the additional documents submitted by the assessee and verify the authenticity of the additional documents in relation to the issue involved to prove the case of the assessee after providing reasonable opportunity of being heard to the assessee. We also direct that the assessee must fully comply with all notices issued by the Assessing Officer and cooperate in the remand proceedings.

8. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 23rd December, 2024.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 23.12.2024.

RS

Copy of the order forwarded to:

1. Dhaneshwari Devi
2. ITO, Ward-3(1), Gaya
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches