

**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA "SMC" BENCH, VIRTUAL HEARING AT KOLKATA**

**Before
SRI SANJAY GARG, JUDICIAL MEMBER**

**I.T.A. No.: 253/PAT/2024
Assessment Year: 2017-18**

Gopal Kumar Sah **Appellant**
Vill. Kursakanta, Dist. Araria,
Bihar-854331.
(PAN: EOTPS9511F)

Vs.

ITO, Ward-3(3), Purnea **Respondent**

Appearances:

Appellant represented by: *None*

Respondent represented by: *Shri Ashwani Kumar, Sr. DR*

Date of concluding the hearing : 10.02.2025

Date of pronouncing the order : 10.02.2025

ORDER

The captioned appeal has been preferred by the assessee against the order dated 29.12.2023 of the Ld. Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi [hereinafter referred to as Ld. 'CIT(A)'] u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2017-18.

2. The assessee in this appeal is aggrieved by the action of the Ld. CIT(A) in confirming the addition of Rs.11,31,767/- out of which an addition of Rs.5,86,849/- has been made by the lower authorities by treating the sales shown by the assessee as bogus, whereas the another addition of Rs.5,44,918/- has been made by the lower authorities on account of unexplained cash credits in the bank account of the assessee, which the assessee claimed to be out of opening balance of the earlier year.

3. A perusal of the impugned order of the Assessing Officer reveals that the assessee could not explain the aforesaid contentions before the Assessing Officer because of which the Assessing Officer made the impugned addition.

However, these pleas were taken before the Ld. CIT(A) but the Ld. CIT(A) upheld the order of the Assessing Officer.

4. After hearing the Ld. DR, I am of the view that the matter is required to be investigated properly at the hands of the Assessing Officer. Therefore, the impugned order of the Ld. CIT(A) is set aside. The matter is restored to the file of the Assessing Officer for de novo assessment on the above issues. The assessee will have all the rights including legal rights to raise all the grounds before the Assessing Officer and the Assessing Officer thereafter, decide the matter in accordance with law.

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

Order pronounced in the open Court.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 10.02.2025

J.Dey (Sr. P.S.)

Copy of the order forwarded to:

1. **Appellant : Gopal Kumar Sah**
2. **Respondent : ITO, Ward-3(3), Purnea**
3. **CIT(A), NFAC, Delhi**
4. **CIT**
5. DR, ITAT, Patna Bench, Patna.
6. Guard File.

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By order

Assistant Registrar
ITAT, Patna Benches
Patna