

**आयकर अपीलीय अधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM "SMC" BENCH, VISAKHAPATNAM**

**(HYBRID HEARING)**

**श्री के.नरसिम्हा चारी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष  
BEFORE SHRI K. NARASIMHA CHARY, HON'BLE JUDICIAL MEMBER**

**&**

**SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपीलसं./I.T.A.No.322/VIZ/2024  
(निर्धारण वर्ष/ Assessment Year: 2015-16)**

|  |    |   |
|--|----|---|
| <b>Chittikumari Kona</b><br>41 1/5 18 Indira Colony<br>Gowthami Nagar<br>Andhra Pradesh<br><br>[PAN: DQZPK6916D] | v. | <b>Income Tax officer – Ward – 2(1)</b><br>Vijayawada |
| <b>(अपीलार्थी/ Appellant)</b>  |    | <b>(प्रत्यर्थी/ Respondent)</b>                       |

|   |   |                             |
|---|---|-----------------------------|
| करदाता का प्रतिनिधित्व/ Assessee Represented by           | : | Shri ASVD Vijay Bhaskar, CA |
| राजस्व का प्रतिनिधित्व/ Department Represented by         | : | Dr. Aparna Villuri, Sr.AR   |
| सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing | : | 05.02.2025                  |
| घोषणा की तारीख/Date of Pronouncement                      | : | 14.02.2025                  |

**आदेश /O R D E R**

**PER SHRI S BALAKRISHNAN, ACCOUNTANT MEMBER:**

1. This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi

[hereinafter in short “Ld.CIT(A)”] vide DIN & Order No. ITBA/NFAC/S/250/2024-25/1065903719(1) dated 21.06.2024 for the A.Y.2015-16 arising out of the order passed under section 147 r.w.s. 144 of the Act.

2. Brief facts of the case are that, assessee is an individual having the income from agricultural activity and has not filed her return of income for the A.Y.2015-16 under section 139 of the Act. As per the information available with the department, assessee has made the following financial transactions during the F.Y. 2015-16.

| Sl.No. | Detail of Transaction | Value       |
|--------|-----------------------|-------------|
| 1.     | Cash Deposit          | 72,01,500/- |
| 2.     | Time Deposit          | 24,00,000/- |

3. Therefore, Ld. Assessing Officer [hereinafter in short “Ld. AO”] to bring the above escaped income under the ambit of taxation, reopened the case with necessary approval. On 31.03.2022, Ld. AO issued notice under section 148 of the Act. On 06.01.2023 & 17.01.2023 Ld. AO issued notice under section 142(1) of the Act. In response, assessee has not filed any information. Thereafter, Ld.AO proceeded to complete the assessment under section 144 of the Act on 23.03.2023 and determined the total income of the assessee at Rs. 96,01,500/- by treating cash deposits of Rs. 72,01,500/- as unexplained deposits and

Rs.24,00,000/- as unexplained investment by invoking section 69A r.w.s. 115BBE of the Act.

4. Aggrieved by the above order, assessee filed an appeal before the Ld.CIT(A) and filed its submissions. Ld. CIT(A) after considering the submissions of the assessee deleted the addition of Rs.72,01,500/- and sustained the time deposits of Rs.24,00,000/-, thereby partly allowed the appeal of the assessee.

5. Aggrieved by the order of the Ld. CIT(A), assessee is in appeal before us by raising the following grounds of appeal: -

*“1. The order of the CIT (A), in so far as it is prejudicial to the interests of the appellant, is against law, weight of evidence and probabilities of the case.*

*2. The learned CIT (A) erred in considering cash deposit of R.24,00,000 as unexplained cash deposits, even though the same is from sale of rural agriculture land having survey number 87/2 situated at Yakamuru village of Thotlavalluru mandal, krishna District, Andhra Pradesh.*

*3. Copies of sale deeds of agriculture land are annexed herewith for your kind perusal and verification:*

| <i>Sno</i> | <i>Document Number</i>    | <i>Date of Sale deed</i> | <i>Amount (in Rs)</i> |
|------------|---------------------------|--------------------------|-----------------------|
| <i>1</i>   | <i>6109/2014</i>          | <i>13-10-2014</i>        | <i>1,62,000</i>       |
| <i>2</i>   | <i>5398/2014</i>          | <i>25-09-2014</i>        | <i>4,38,000</i>       |
| <i>3</i>   | <i>4858/2014</i>          | <i>04-09-2014</i>        | <i>6,76,000</i>       |
| <i>4</i>   | <i>Agreement for sale</i> | <i>10-07-2014</i>        | <i>20,00,000</i>      |
|            |                           | <i>Total</i>             | <i>32,76,000</i>      |

4. *Further a certificate from Thasildhar of Thotlavalluru mandal Krishna District, Andhra Pradesh certifying that the land was a agricultural land at the time of sale is annexed herewith.*

5. *Based on our above grounds, I pray to delete the addition of Rs.24,00,000 made by the learned AO and drop demand of Rs 21,20,976.*

6. *The appellant craves leave to add to, amend or modify the above grounds of appeal either before or at the time of hearing of the appeal, if it is considered necessary;”*

6. At the time of hearing, Ld. Authorised Representative [hereinafter “Ld.AR”] submitted additional evidences before us, which was not submitted before the lower authorities and he prayed that these additional evidences contain the sale deeds of agricultural land and certificate from Thasildhar etc., and he prayed that these additional evidences may be admitted and prayed that this issue may be remitted back to the file of Ld. CIT(A) for appreciation of the facts.

7. On the other hand, Ld.DR, objected for admission of additional evidences at this stage, however, she has no objection to remit this issue back to the file of the Ld. CIT(A) for verification.

8. We have heard both the sides and perused the material available on record. We observe that assessee has filed additional evidences which was not submitted before lower authorities with regard to the issue under consideration. Since the additional evidences goes to the root of the transactions, we deem it fit and proper to remit this issue back to the file of the Ld. CIT(A) for proper verification of the same and we direct the Ld. CIT(A) to call for remand report from Assessing

Officer and to verify the additional evidences submitted by the assessee as per law after giving adequate opportunity of being heard to the assessee. Accordingly, the grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 14<sup>th</sup> February, 2025.

Sd/-

(के.नरसिम्हा चारी)

(K.NARASIMHA CHARY)

न्यायिक सदस्य/JUDICIAL MEMBER

Dated: 14.02.2025

Giridhar, Sr.PS

Sd/-

(एस बालाकृष्णन)

(S. BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :-

1. निर्धारिती/ The Assessee : **Chittikumari Kona**  
41 1/5 18 Indira Colony  
Gowthami Nagar  
Andhra Pradesh
2. राजस्व/ The Revenue : **Income Tax officer – Ward – 2(1)**  
Vijayawada
3. The Principal Commissioner of Income Tax
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, विशाखापटणम /DR,ITAT, Visakhapatnam
5. The Commissioner of Income Tax
6. गार्डफ़ाईल / Guard file

//True Copy//

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam