

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos. 76/PAN/2024 & S A.15/PAN/2024
(A.Y. 2017-18)

SanjayBhavakana Kalkhambakar Patil, H.no.604/11,HP Gas Godown, Zambolgali,Devadext Tilamol, Quepem-403705. Goa.	Vs .	JCIT-Range-2, AayakarBhavan, Patto, Panaji, Goa-403001. .
PAN .No. AMJPK0856H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri Omkar Godbole.AR
Revenue by	Smt.Deepali Kalbandhe.Sr.DR

सुनवाई की तारीख/Date of Hearing	11.02.2025
घोषणा की तारीख/Date of Pronouncement	12.02.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of the NFAC Delhi/CIT(A) passed u/sec 143(3) and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) partially sustaining the addition made by the Assessing Officer.

2. The brief facts of the case are that, the assessee is engaged in the business. The assessee has filed the return of income on 13-10--2017 disclosing a total income of

Rs.21,41,270/-. Subsequently the case was selected for scrutiny under CASS and the Assessing Officer (AO) based on the information from ITBA data, found that the assessee has made cash deposits in the bank accounts during the demonetization period and the A.O has issued notice u/sec143(2) and u/sec 142(1) of the Act along with questionnaire and the assessee has submitted the details in the E-proceedings. Whereas the A.O found that the assessee has made cash deposits aggregating to Rs.52,90,800/- in the bank accounts in the F.Y.2016-17 and explanations were called to substantiate the deposits and there was no compliance and hence the A.O has made addition u/sec69A of the Act of Rs52,90,800/- and finally assessed the total income of Rs.74,32,070/- and passed the order u/sec 143(3) of the Act dated 27.12.2019.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and granted partial relief and sustained balance of Rs.27,23,500/- and partly allowed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in partly confirming the action of the A.O overlooking the facts and submissions of the assessee in the proceedings. Further the Ld.AR submitted that the assessee has a good case on merits and has filed an application for admission of the additional evidence under Rule 29 of ITAT rules. Per contra, the Ld. DR submitted that the evidences were not examined by the lower authorities and the Ld. DR supported the order of the CIT(A).

5. We heard the rival submissions and perused the material on record. The sole crux of the disputed issue that the CIT(A) has erred in partially confirming the addition made by the A.O. u/sec69A of the Act as the transactions are not supported with the documentary evidences. The Ld.AR emphasized that the assessee has submitted the details as called for by the authorities. The assessee is filling the application for admission of additional evidences under Rule 29 of ITAT rules with the cash book for the F.Y.2016-17 which could not be submitted before the lower authorities. Further the evidences play a important role in decision making in the adjudicating proceedings. Therefore considering the facts, circumstances and additional evidences, the assessee should not suffer for non filing of material information, as the evidences play a vital role in decision making and we admit the additional evidence. Accordingly, to meet the ends of justice, we restore the disputed issues along with the additional evidence to the

file of the CIT(A) to adjudicate afresh on merits and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal. And, we allow the grounds of appeal of the assessee for statistical purposes.

6. In the result, the Stay application filed by the assessee is infructuous and is dismissed, and the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 12.02.2025.

Sd/-

(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Panaji Dated: 12/02/2025

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			