

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 343/PAT/2023
Assessment Year: 2017-2018**

**Anmol Kumar,.....Appellant
Tulsipur, Via Khirik Bazar,
Naugachhiya, Bhagalpur-853202, Bihar
[PAN:AQUPK8693D]**

-Vs.-

**Income Tax Officer,.....Respondent
Ward-2(1), Begusarai,
Begusarai-851101, Bihar**

Appearances by:

*Shri Sudeep Sinha, Advocate, appeared on behalf of the
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

**Date of concluding the hearing: December 30, 2024
Date of pronouncing the order: February 27, 2025**

O R D E R

Per Duvvuru RL Reddy, Vice-President(KZ):-

The appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 11th October, 2023 passed for Assessment Year 2017-18.

2. Brief facts of the cases are that the assessee is an individual. The assessee did not file his return of income for the Assessment Year 2017-18. There was a credible information that the assessee had substantial credits during this assessment year in his Bank account and also had received interest income but failed to file the return of income. Scrutiny assessment proceedings were initiated and notice under section 148 dated 30.03.2021 was issued by the ld. Assessing Officer to the assessee and the same was served on the assessee. The assessee was given ample time to furnish the details/information requested from him, but the assessee failed to discharge his onus of filing the details/information called for. Thereafter the assessment was concluded by the ld. Assessing Officer at an assessed income of Rs.69,57,570/-.

3. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) upheld the action of the ld. Assessing Officer and dismissed the appeal filed by the assessee.

4. On being aggrieved, the assessee preferred an appeal before the ITAT and raised the following grounds:-

- (1) *For that the Learned CIT(A) has erred both in law and on facts.*
- (2) *For that the learned CIT(A) has erred in sustaining the addition made by A.O. to the extent of Rs.66,60,000. The Ld. CIT(A) has reiterated, similar to A.O., that the sales ledger did not correspond to the cash deposits in the bank account. This is a vague statement which does not expound any specific contradiction between the sales register and cash deposits. The cash receipts and cash deposits are fully covered in the books of account maintained by the appellant.*

- (3) *For that the total turnover of Rs.83,74,664 shown by the appellant in his return of income fully encompasses the cash deposit of Rs.66,60,000 in bank account, evidenced by the bank statement. Therefore, the addition of Rs.66,60,000 as unexplained money u/s 69A is unwarranted.*
- (4) *For that the provisions of 145(3) of LT. Act, 1961 have not been invoked by the A.O. which affirms that the books of account have been accepted. By accepting the books of account, the turnover of Rs.83,74,664 shown by the appellant in his return stands correct and all the deposits in the bank account, both cash and cheque/ NEFT, have been covered within the said turnover.*
- (5) *For that the Ld. CIT(A) or the A.O. have not found any demerit in the books of account furnished by the appellant and they have also not established any other source of income through which the appellant could have accumulated Rs.66,60,000. Therefore, the Ld. CIT(A) or the A.O. fail to justify their allegation that the cash deposit of Rs.66,60,000 during the relevant financial year is unexplained u/s 69A.*
- (6) *For that the appellant has deposited cash, earned through sales, in the bank account and used the same account to make payments for purchases which is apparent from the bank statement. Had there been no withdrawals from the bank account then the cash deposits may have been questioned but that is not the case. All the payments for purchases during the year have been made through electronic mode and the same is recorded in the VAT returns furnished by the appellant.*
- (7) *For that the nature of business shown by the appellant in its return of income is his only source of income and all the deposits throughout the relevant financial year have been covered in sales shown by the appellant. Until and otherwise proven contradictory, the same may be accepted and the additions made u/s 69A may be deleted.*
- (8) *For that the addition of Rs.66,60,000 as unexplained money u/s 69A is highly unjustified in view of the fact that the said money was not found unrecorded in books of account, if any, maintained by the appellant. The appellant has recorded the cash deposits in his books of account and has included the same in the turnover declared in his return of income.*
- (9) *For that the tax calculated under special rates of section 115BBE on the amount of Rs.66,60,000, added u/s 69A, is unjustified on the ground that the said amount of Rs.66,60,000 is*

not unexplained money and has been fully recorded in the books of account maintained by the appellant.

5. We have heard both the sides. It was the submission of the assessee that the assessee has furnished all the details before the ld. Assessing Officer as well as ld. CIT(Appeals), but both the revenue authorities have not considered the documents filed by the assessee and passed the assessment order as well as the appellate order. It was the further submission of the assessee that the assessee filed all the documentary evidences by way of paper book before the Tribunal and he pleaded to remit the matter back to the file of ld. Assessing Officer to examine the documents filed by the assessee and to substantiate his claim.

6. On the other hand, it was the submission of the ld. Departmental Representative that the assessee had given ample opportunities to file the details/information, but he failed to produce the details called for. Therefore, the revenue authorities have passed the orders basing on the information available with them. He pleaded to uphold the orders passed by the revenue authorities.

7. We have perused the material available on record. After considering the facts and circumstances of the case and paper books filed by the assessee, we are of the view that it is a fit case to remit the matter back to the file of ld. Assessing Officer to examine these issues afresh in detail basing on the information furnished by the assessee by way of paper book before us. All the details/evidences filed by the assessee need to be detailed

verification. Therefore, we set aside the order passed by the Id. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of Id. Assessing Officer with a direction to provide one more opportunity of being heard to the assessee and to pass a detailed speaking order. At the same time, we direct the assessee to place the paper books, which were filed before us, to be placed before the Id. Assessing Officer. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. Assessing Officer failing which the Ld. Assessing Officer shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 27/02/2025.

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 27th day of February, 2025

*Copies to :(1) Anmol Kumar,
Tulsipur, Via Khirik Bazar,
Naugachhiya, Bhagalpur-853202, Bihar*

*(2) Income Tax Officer,
Ward-2(1), Begusarai,
Begusarai-851101, Bihar*

- (3) *Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC),
Delhi;*
 - (4) *CIT - , Patna;*
 - (5) *The Departmental Representative;*
 - (6) *Guard File*
- TRUE COPY*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.