

आयकर अपीलिय अधिकरण "एस एम सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PUNE

BEFORE Dr. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.13/PUN/2025
निर्धारण वर्ष / Assessment Year : 2017-2018

Ajit Jinnappa Gatare, Arihant Krushi Seva, At and Post Arag, Taluka Miraj Dist- Sangli - 416401 Maharashtra PAN-AMFPG4709H Appellant	V/s	ITO, Ward – 1, Sangli Respondent
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Assessee by	:	Shri Amol Kulkarni
Revenue by	:	Shri Aviyogi Ambadkar, Addl. CIT
Date of hearing	:	13.03.2025
Date of pronouncement	:	18.03.2025

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

This appeal at the instance of the assessee is directed against the order of Ld. CIT(A) dated 05.11.2024 for Assessment Year 2017-18 which is arising out of the Order passed u/s 144 of the Act dated 16.12.2019.

2. Assessee has raised following grounds of appeal:-

- 1. National Faceless Appeals Centre (hereinafter referred to as "learned CIT(A)") erred in law and on facts in confirming the assessed income of the appellant to the tune of Rs. 19,56,388 by dismissing the appeal of the appellant.*
- 2. The learned CIT(A) erred in law and on facts in dismissing the appeal of the appellant on technical ground Le. "non-submission of reasons for admitting additional evidence" as per Rule 46A without vising the submissions made by the appellant and merits of the case for the sake of ultimate justice.*
- 3. The learned CIT(A) erred in law and on facts in dismissing the appeal without giving any opportunity for submission of the reasons justifying admission of additional evidence or stating the intent of dismissal of appeal in any of the Notices of Hearing issued to the*

appellant.

4. The learned CIT(A) erred in law and on facts in not setting aside the assessment order to the file of AO for fresh assessment.

5. The appellant craves / leave to add/modify/delete / amend all / any of the grounds of appeal.

3. At the outset Ld. counsel for the assessee submitted that Ld. CIT(A) failed to admit additional evidence filed by the assessee and dismissed the appeal without dealing the issues on merit in detail and has confirmed the order of A.O. Prayer was made to direct Ld. CIT(A) to admit additional evidence and then decide the issues on merits. On the other hand Ld. DR supported the order of both the lower authorities.

4. I have heard rival contentions and perused the record placed before me. Based on the information about cash deposits of Rs. 6,25,500/- in SBN denomination during demonetization period assessee's case was selected for scrutiny and even though the A.O. was having the information of the assessee being engaged in running Fertiliser Shop in the name and style of M/s 'Arihant Krishi Seva Kendra', Ld. AO concluded the assessment proceedings by passing the best judgement assessment.

5. I further observe that the assessee in order to plead against the impugned addition made application under Rule 46A of 97 Rules for admitting and filing additional evidence before Ld. CIT(A) to explain that alleged cash deposits are part of business receipts and proper details are available to explain the source. However Ld. CIT(A) did not

admit the additional evidence.

6. I however considering the contentions of Ld. AR and in fair play deem it proper to restore the issue on merit to Ld. CIT(A) with the direction to admit the additional evidence filed by the assessee and then decide in accordance with law after giving proper and fair opportunity to the assessee. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause. Effective grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced on this 18th day of March, 2025.

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated: 18th March, 2025.

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आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to:

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune