

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
AGRA BENCH, AGRA**

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.107/Agr/2024  
Assessment Year: 2015-16

Vinod Kumar Agarwal, Ward No. 05, Banglaw Bazar Khanda Road, Bhind (MP)	<b>Vs.</b>	Income-tax Officer, Ward 2(1), Gwalior.
<b>PAN : BMWPA2395B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajendra Sharma, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for assessment year 2015-16, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1060601030(1) dated 07.02.2024 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.

3. It emerges at the outset with the able assistance coming from both the parties that the learned Assessing Officer's assessment dated 23.03.2023 made section 69 unexplained investment addition of Rs.64.94 lacs which stands confirmed only to the extent of cash payment of Rs.10,96,000/- in the lower appellate discussion. Faced with this situation, the assessee has chosen to file its additional evidence, namely bank account statement, explaining the source of said cash payment out of earlier withdrawals from the bank account.

4. The Revenue's objection, on the other hand, is that once the foregoing additional evidence is filed for the first time under Rule 29 of the ITAT Rules, the learned Assessing Officer deserves to be afforded an opportunity to factually verify the same. We thus deem it appropriate to restore the assessee's instant issue back to the Assessing Officer for his fresh adjudication as per law within three effective opportunities on the assessee's risk and responsibility only to prove his case. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

***Order pronounced in the open court on 17.02.2025.***

**Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER**

**Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER**

Dated: 17.02.2025

\*aks/Subodh