

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.564/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Tanuja Chhatoi, Balabhadrapur, Chhatra Bazar, Arunodaya Market, Cuttack	Vs	ITO, Ward-2(1), Cuttack
PAN No. : AFJPC 8959 E		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Ambika Prasad Mohanty, CA
राजस्व की ओर से / Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	09/04/2025
घोषणा की तारीख / Date of Pronouncement	:	09/04/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Id. Addl./JCIT(A)-10, Mumbai, dated 28.11.2024, passed in ITBA/APLS/S/250/2024-25/1070708372(1) for the assessment year 2017-2018.

2. Shri Ambika Prasad Mohanty, Id AR appeared for the assessee. Shri S.C.Mohanty, Id Sr DR represented on behalf of the revenue.

3. It was submitted by Id AR that there was cash deposit of Rs.80,97,000/- in the bank account of the assessee as mentioned by the Assessing Officer. It was the submission that the assessee is a lady and had not cooperated in the assessment proceedings. Before the first appellate authority, the assessee had made submissions. The Id. JCIT(A)

had held that the assessee is dealing in vegetables and fruits products and has disbelieved the transaction. It was the submission that these transactions were effectively had been in regard to the petrol pump operated by the assessee's husband. It was the submissions that the details have not been produced properly before the Id AO and Id CIT(A). It was the submission that the assessee may be granted an opportunity to explain the issue before the Assessing Officer.

4. In reply, Id Sr DR vehemently supported the order of the Assessing Officer ad that of the Id JCIT(A). It was the submission that there is no debit in the bank account of the assessee.

5. We have considered the rival submissions. As it is submitted by Id AR that there has been mistake in the representation of the matter before the Id AO and Id CIT(A) in respect of the facts of assessee's case, therefore, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication afresh after granting the assessee adequate opportunity to substantiate its case.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 09/04/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 09/04/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack