

**IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK  
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No. 164/CTK/2025  
Assessment Year: 2017-18**

Nilamadhaba Petroleum AT/P.O//PS Betnoti, Baripada, Dist. Mayurbhanj, 757025, Odisha.  (PAN: AAFFN4266N)	V S	ITO, Ward-2, Baripada
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Shri P. K. Mishra & Shri Himanshu Jena,  
Shri Narahari Swain, Advocates

Respondent by : Shri S. C. Mohanty, Sr. DR

Date of Hearing : 09.04.2025

Date of Pronouncement : 09.04.2025

**ORDER**

**Per Bench :**

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2023-24/1058520860(1) dated 06.12.2023 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2017-18.

2. Shri P. K. Mishra & Shri Himanshu Jena, Shri Narahari Swain, Advocates represented on behalf of the assessee and Shri S. C. Mohanty, Sr. DR appeared on behalf of the revenue.

3. The Ld. AR of the assessee submitted before us that the assessee's brother was undergoing kidney transplantation and the assessee could not appear before the Assessing Officer. It was the submission before the Assessing Officer that the assessee is running a petrol pump. It was submitted that the demonetized currency deposit in the bank account of the assessee has been treated as the unexplained income of the assessee u/s. 69A of the Act. It was the submission that the assessee petrol pump was permitted to accept demonetized currency till 02.12.2016 and a perusal of the assessment order at pages 53 and 54 clearly shows that the last cash deposited in demonetized currency was on 03.12.2016 being the cash received on 02.12.2016. It was the submission that subsequently there has been no deposit of cash in the bank account of the assessee. It was a prayer that due to the treatment of the assessee's brother, the assessee had failed to appear before the Assessing Officer and the assessee undertakes to appear before the Assessing Officer if an opportunity is given.

4. In reply, the Ld. Sr. DR vehemently relied on the orders of the lower authorities.

5. We have heard rival submissions. As it is noticed that the assessee has given reasonable cause for non-appearance before the Assessing Officer, in the interest of natural justice, the issues in this appeal is restored to the file of the Ld. Assessing Officer for examination afresh after granting the assessee reasonable opportunity to explain the cash deposited in the bank account. The assessee is also directed to appear before the Assessing Officer diligently without taking any adjournment.

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

Order dictated and pronounced in the open court.

Sd/-  
(Rajesh Kumar)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 9<sup>th</sup> April, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Nilamadhaba Petroleum
1. Respondent – ITO, Ward-2, Baripada
2. CIT(A), NFAC, Delhi
3. Pr. CIT
4. DR, ITAT, Cuttack
5. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Cuttack