

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'DB' AGRA**

(Through Physical/Virtual Hearing)

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.55/Agr/2025
[Assessment Year: 2015-16]**

Mohd. Imran, 104, Kassaban, Atrauli, Aligarh, Uttar Pradesh-202001	Vs	Income Tax Officer, Ward-4(1)(3), Aaykar Bhawan, Marris Road, Aligarh, Uttar Pradesh-202001
PAN-ABAPI5140E		
Appellant		Respondent

Appellant by	Shri Deepak Singh, Adv.
Respondent by	Shri Shailender Srivastava, Sr. DR

Date of Hearing	03.04.2025
Date of Pronouncement	03.04.2025

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the order dated 22.01.2025 of National Faceless Appeal Centre, Delhi, relating to Assessment Year 2015-16 arising out of order u/s 147 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 24.03.2022 by the Additional/Joint/Deputy/Assistant Commissioner of Income Tax/Income Tax Officer/National Faceless Assessment Centre, Delhi.

2. Brief facts of the case: The Assessing Officer noted that the assessee did not file his return of income u/s 139(1) of the Act for AY 2015-16. The Assessing Officer had information from the Investigation Wing about cash deposits by the assessee of Rs.21,51,964/-during the year in bank

accounts no.032705500150 and 032701511788 with ICICI Bank, Aligarh. The Assessing Officer accordingly issued a notice u/s 148 of the Act on 30.03.2021. In response thereto, the assessee filed his return of income for AY 2015-16 (wrongly mentioned as AY 2014-15 in the assessment order) on 25.09.2021 declaring total income of Rs.1,91,561/-. Subsequently, the Assessing Officer issued notice u/s 143(2) of the Act alongwith copy of reasons of reopening. According to the Assessing Officer, the assessee did not raise any objection against the reopening of assessment proceedings. The Assessing Officer noted that the assessee was engaged in sale of live animals and sale of old dhotis during the year and had declared a turnover of Rs.2,36,97,369/- during the year with net profit of Rs.1,91,561/-. During the course of assessment proceedings, the assessee was asked to furnish various details including the bank statements. On perusal of three bank statements as detailed in para 4.1 of the assessment order, it was noted by the Assessing Officer that combined credit in three bank accounts was Rs.3,16,89,141/-, wherein, the Axis Bank Current account had alone credit entries of Rs.2,95,36,894/-, which was more than the declared turnover of Rs.2,36,97,369/-. The Assessing Officer issued a show cause notice along with draft assessment order. In response thereto, the assessee furnished a reconciliation credit entries appearing in the bank accounts and the reasons for not considering certain amounts in the turnover like reversal of entries due to return to parties, transfer of amount from one bank account to another account, receipt against opening balance of debtors, receipt by the proprietor in personal capacity and it was submitted that there was no difference of the bank credit statements with the entries with sales /turnover. However,

the Assessing Officer did not accept the above explanation of the assessee on the ground that the assessee had not provided any documentary evidence to substantiate the above claims. Thereafter, the Assessing Officer considered the total receipts of Rs.77,63,961/- (Rs.73,70,950/- + Rs.3,93,011/-) as per the items mentioned in the assessment order and issued a show cause notice u/s 143(3) of the Act along with draft assessment order proposing the said addition. The Assessing Officer states in the assessment order that the assessee did not furnish any response and concluded that the assessee has nothing to say on this matter and he passed the assessment order u/s 147 r.w.s. 144B of the Act by making an addition of Rs.77,63,961/-.

3. Against the said order, the assessee filed an appeal before the Ld. CIT(A). The Id. CIT(A) dismissed the appeal of the assessee by stating that the assessee has not submitted any copy of written submission or documentary evidence to interfere with the findings of the Assessing Officer in the assessment order.

4. Against the said order, the assessee is in appeal before us.

5. We have heard both the parties and perused the material available on record. From the perusal of the explanation filed by the assessee during the assessment proceedings as mentioned in the assessment order and as discussed above, we are of the considered view that the same requires verification which has not done by the Id. CIT(A). Therefore, in the interest of justice, one more opportunity be given to the assessee to represent his case effectively before the Ld. CIT(A). We, therefore, set-aside the order of the Id. CIT(A) and restore the matter to the his file to pass order afresh

after giving a reasonable opportunity of being heard to the assessee. Further, the assessee is also directed to appear before the Ld. CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 3rd April, 2025.

Sd/-
[SUNIL KUMAR SINGH]
JUDICIAL MEMBER

Dated 03.04.2025.

Shekhar

Copy forwarded to:

1. Appellant
2. Respondent
3. PCIT
4. CIT(A)
5. DR

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Asst. Registrar,
ITAT, New Delhi,