

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.18/RPR/2025

निर्धारण वर्ष / Assessment Year : 2013-14

Vinod Kumar Soni
Moulviya Bandh, Namanakala,
Chhattisgarh-497 001
PAN: BUKPS0274H

.....अपीलार्थी / Appellant

बनाम / V/s.

The Addl./Jt. Commissioner of Income Tax(A)-1,
Chandigarh.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Abhay Kumar Tiwari &
Ms. Prinshi Dhawan, Advocate

Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 13.05.2025

घोषणा की तारीख / Date of Pronouncement : 21.05.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

This appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Chandigarh dated 31.12.2024 for the assessment year 2013-14 as per the following grounds of appeal:

“1. That on the facts and on the circumstances of the case, Ld. Assessing Officer has made an addition of Rs.13,11,470/- towards Cash Deposit under Section 69A (Unexplained Income/Money). Ld. AO has made addition without considering the entire facts of the case. Hence, addition made is bad in Law, against natural justice and uncalled for and may kindly be deleted.

2. That on the facts and on the circumstances of the case, Ld. Assessing Officer determined the penalty proceedings U/s 271(1)(b), 271(1)(c) & 271F on account of furnishing inaccurate particulars and concealment of income. Ld. AO. Has initiated penalty without considering entire facts of the case. Hence, penalty initiated is bad in law, against law of natural justice and uncalled for and may kindly be dropped.

3. The appellant reserves the right to add, amend, alter and delete the ground(s) of appeal at the time of hearing the appeal.”

2. The brief facts in this case are that there is an addition of Rs.13,11,470/- u/s. 69A of the Income Tax Act, 1961 (for short ‘the Act’) in respect of cash deposits in the bank account of the assessee. The assessee is an RTO agent and as his income was below taxable limit, he had not filed his return of income. However, in response to notice u/s. 148 of the Act, the return was filed by the assessee declaring total income of Rs.1,72,580/- as per Section 44AD of the Act. That further, the facts

reveals that as an RTO agent, the work of the assessee includes receipts of cash from different persons for payment of challans, deposit the same in his bank account and then transfer the same to the government account as payment of challans and then hand over the receipts of e-challan to concerned persons. That for their work, the assessee would receive Rs.100-200/- from his clients. The assessee had not furnished any documentary evidence during the assessment stage nor during the first appellate proceedings to establish the source of cash deposits. That since the source of cash deposits of Rs.13,11,470/- was not being proved by the assessee, the said addition was made by the A.O which was upheld by the Ld. CIT(Appeals)/NFAC.

3. I have carefully considered the submissions of the parties herein and analyzed the facts and circumstances in this case. This is a case where the assessee is working as an RTO agent, therefore, he is not in the payroll of the government and as an agent he collects challans from various persons who were to deposit fees etc. or any such financial transactions with the RTO and in such matter, the assessee would collect those challans and deposit the same with RTO on behalf of the parties and per transaction, he would receive Rs.100-200/-. Needless to say, for the RTO there are several such agents working for and on behalf of the RTO assisting people who have various kinds of work with the RTO. However,

the fact remains that no documentary evidences were furnished before any of the sub-ordinate authorities nor before the Tribunal by the assessee proving the source of such cash deposits of Rs.13,11,470/-. It is primary onus on the assessee to explain the source of the money in order to escape the rigours of Section 69A of the Act. However, at the time of hearing, the Ld. Counsel for the assessee prayed for one final opportunity to present the relevant documentary evidence before the Ld. CIT(Appeals)/NFAC and to this, the Ld. Sr. DR conceded that the matter may be once again revisited at the level of the Ld. CIT(Appeals)/NFAC providing one final opportunity to the assessee in the interest of natural justice.

4. Having heard the parties herein, particularly considering the prayer made by the Ld. Counsel for the assessee, in the interest of natural justice, I set-aside the order of the Ld.CIT(Appeals)/NFAC and remand the matter back to its file with a direction that the assessee shall explain the source of the cash deposits of Rs.13,11,470/- and if such sources are not explained then the addition made are to be upheld.

5. As per the above terms, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 21st day of May, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 21st May, 2025.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur