

IN THE INCOME TAX APPELLATE TRIBUNAL PANAJI BENCH
PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER &
SHRI G D PADMAHSHALI ACCOUNTANT MEMBER

I T A. Nos.57/PAN/2025
(A.Y.2018-19)

Kundarnad Janta Shikshan sangh Ankalgi, Ankalgi, Gokak, Belgaum-591101, Karnataka.	Vs	National e - Assessment Centre, Delhi-110001
PAN .No.AADTK0333K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Sateesh Nadagouda.AR
Revenue by	Shri,Deshmukh SPrakash.Sr.DR

सुनवाई की तारीख/Date of Hearing	04.06.2025
घोषणा की तारीख/Date of Pronouncement	05.06.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec147.r.w.s.144 and U/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition u/se 69A of the Act by the Assessing Officer.

2. The brief facts of the case are that, the assessee is a trust. The Assessing Officer (AO) based on the information from ITBA data, found that the assessee has made cash

deposits in the bank accounts maintained with the Belagavi Dist Central Co Op Bank Ltd during the F.Y.2017-18 and the assessee has not filed the return of income. The Assessing Officer has reason to believe that the income has escaped the assessment and notice u/sec148 of the Act was issued and the assessee has filed the return of income on 23.11.2023 disclosing a total income of Rs.1,46,910/-. Further notice u/sec 143(2) and u/sec 142(1) of the Act are issued and there was no proper compliance. Whereas the A.O found that the assessee has made the cash deposits aggregating to Rs.1,18,99,680/- in the bank accounts in the F.Y.2017-18 and explanations were called to substantiate the deposits. The A.O. has dealt on the submissions and also issued notice u/sec 133(6) of the Act on the Belagavi Dist Central Co Op Bank Ltd to submit the details of bank account statements of the assessee. The A.O considering the facts and details of bank statements was not satisfied with the explanations of the assessee and dealt on the provisions of section 69A of the Act and made the addition of Rs,1,17,19,424/- and assessed the total income of Rs.1,18,66,334/- and passed the order u/sec 147 r.w.s144B of the Act dated 23.02.2024.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts and findings of the AO and has issued notices of hearing and since there was

partial compliance by the assessee to notices and the CIT(A) dealt on the submissions and observed that the assessee has failed to discharge the onus of proof under section 69A of the Act and confirmed the action of the assessing Officer and has dismissed the appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the Assessing officer overlooking the facts and submissions filed in the proceedings. Further the assessee has a good case on merits and shall substantiate with the material evidences and prayed for an opportunity to explain before the lower authorities and the Ld.AR has substantiated the submissions with factual paper book. Per Contra, the Ld.DR supported the order of the CIT(A).

5. We heard the rival submissions and perused the material on record. Prima-facie the CIT(A) has passed the order considering the fact that there is no proper compliance in spite of providing adequate opportunity of hearing and the assessee has not discharged the burden of proof of cash deposits in the bank accounts. The Ld.AR submitted that the assessee has filed the written submissions and details of sources of cash deposits in the reassessment proceedings u/sec147 of the Act on the ITBA E proceedings placed at page 7 of the paper book and the assessing officer has overlooked the material evidences and

made addition u/sec69A of the Act. We considering the facts and principles of natural justice, shall provide with one more opportunity of hearing to the assessee to substantiate the case with evidences and information. Accordingly, we set aside the order of the CIT(A) and remit the disputed issue for limited purpose to the file of the Assessing Officer to adjudicate afresh and the assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information . And, we allow the grounds of appeal of the assessee for statistical purpose.

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

Order pronounced in the open court on 05.06.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 05/06/2025

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,

Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			