

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.212/PAN/2023  
(A.Y. 2017-18)

Roquezinho Dsouza, House.No.14,Palevelsao, Cansaulim-403712, Goa.	Vs	ITO Ward 2(4), Aaykar Bhavan, Panaji-403001,Goa.
PAN .No. AEQPD2461N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by	Shri.Anoop Gaoker.AR
Respondent by	Shri.Deshmukh SPakash.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/sec143(3) and U/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) partially sustaining the addition u/se 69Aof the Act by the Assessing Officer.

2. The brief facts of the case are that, the assessee has filed the return of income for A.Y.2017-18 on 19-01-2018 disclosing a total income of Rs.6,55,740/- The Assessing Officer (AO) based on the information from ITBA data,

found that the assessee has made cash deposits in the bank accounts during the demonetization period and the case was selected for scrutiny under CASS and further the notice u/sec143(2) and u/sec 142(1) of the Act along with questionnaire are issued. And there was compliance by the assessee. Whereas the A.O found that the assessee has made the cash deposits in bank accounts in the F.Y.2016-17 and explanations were called to substantiate the deposits. And the assessee has filed the explanations vide letter dated 29.11.2019, 2.12.2019 & 23.12.2019 explaining the sources, details and the disputes in the court. Whereas as the AO has considered the information and was not satisfied with the explanations and dealt on the provisions of the Act and finally made an addition u/sec69A of the Act of Rs.56,73,000/- and also computed the business income of Rs.7,43,268/- and assessed the total income of Rs.70,72,008/- and passed the order u/sec 143(3) of the Act dated 26.12.2019.

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 the assessee has filed the submissions and the CIT(A) has granted partial relief to the extent of Rs.14,18,250/- and sustained the balance addition u/sec69A of the Act and partly allowed 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 partially confirming the action of the Assessing officer overlooking the facts, submissions and sources of cash deposits 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. The sole crux of the disputed issue envisaged by the Ld.AR that the CIT(A) has erred in partly sustaining the addition u/s 69A of the Act without providing proper opportunity and overlooking the facts and material evidences in support of cash deposits. The assessee has filed all the details before the lower authorities and the CIT(A) has not considered the facts of availability of cash balance with the assessee. Prima-facie the CIT(A) has dealt on the findings of the AO and has considered the submissions of the assessee and has not accepted the evidences filed in the hearing proceedings. Therefore, we considering the overall facts, circumstances and principles of natural justice shall provide with one more opportunity of hearing and accordingly restore the

disputed issue for limited purpose to the file of the assessing officer for verification and for afresh adjudication on merits and the A.O. shall provide adequate opportunity of hearing to the assessee and the assessee should also 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 assessee is allowed for statistical purposes.

Order pronounced in the open court on 05.06.2025.

Sd/-  
**(GD PADMAHSHALI)**  
**ACCOUNTANT MEMBER**

Panaji Dated: 05/06/2025

Sd/-  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

**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			