

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री संजय अवस्थी, लेखा सदस्य के समक्ष
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Sanjay Awasthi, Accountant Member]

I.T.A. No. 1235/Kol/2023
Assessment Year: 2018-19

ITO, Balurghat	Vs.	Debasish Das (PAN: BDYPD 8797 B)
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	13.05.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	10.06.2025
For the assessee / निर्धारिती की ओर से	None
For the revenue / राजस्व की ओर से	Shri Kapil Mandal, Addl. CIT DR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the revenue against the order of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 05.10.2023 for AY 2018-19.

2. Brief facts of the case are that the assessee Sri Debasish Das, being an individual, did not file his return of income for the impugned AY 2018-19 within the due dates stipulated u/s. 139 of the Act. As such, the assessee is a non-filer for the impugned AY 2018-19. Later, as per the information available with the Department, it came to the notice of the AO that the assessee had made cash deposits into the bank to the extent of Rs. 1,35,21,962/-, but did not file the return of income. The AO had issued notice u/s. 148 dated 26.03.2022 to the assessee, calling for the return of income for the impugned AY 2018-19. In response thereto, the assessee neither filed the return of income nor filed any submissions before the AO. Also, during the course of appellate proceedings, the AO issued notice u/s. 133(6) to the State Bank of India and said to be received the relevant information from the bank. After having considered the documentary evidence on record, the AO framed the impugned assessment order u/s. 144 r.w.s 147 r.w.s 144B, dated 28.02.2023, determining the total income of the assessee at Rs. 1,47,91,020/-. While doing so, the AO made an addition of Rs. 1,47,91,020/- towards unexplained income.

3. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been allowed.

Being aggrieved and dissatisfied the assessee preferred an appeal before us.

4. The Ld. Sr. DR challenges the very impugned order thereby submitting that the Ld. CIT(A) has not justified in deleting the addition on the basis of fresh evidence which in fact not produced by the assessee before the AO during the course of assessment proceedings. The ld. D.R has further submitted that the Ld. CIT(A) erred by admitting fresh evidence without sending back the same to the AO while calling for remand report in contravention of Rule 46A(3) of the Rules.

5. Though there was none to appear on behalf of the assessee, but going over the order passed by the CIT(A) and after hearing the submission of the DR bench has decided to dispose of this appeal on the material available on the record

6. Upon hearing the submission of the counsel of revenue, we have perused the order passed by the Ld. CIT(A). On perusal of the facts of the case of the assessee, it appears to us that the assessee deals in CSP and having very marginal income i.e. below the taxable amount so the assessee did not file return of income. It further appears to us during the course of appellate proceedings, the assessee filed submission in the form of bank statement, trading and profit and loss account, balance sheet computation etc. The Ld. CIT(A) called for remand report from the AO. The Ld. CIT(A) directed the AO to verify the bank account submitted detailed report about correctness of additional report towards unexplained income. It further appears to us the AO in its remand report has submitted that in absence of any explanation / submission received from the assessee during assessment proceedings. The nature and source of the credit entries in the bank account of the assessee remained unexplained. The Ld. CIT(A) has discussed the remand report in its order and observed that no discrepancy were pointed out by the AO and no comments have been made on the assessee's activities in the remand report. The Ld. CIT(A) in its operative part has held thus:

“The main issue in the appeal is pertaining to the credit and debit entries of small amounts in the bank account statement bearing no. 34237976729 in State Bank of India. As verified from the bank account statement, it is noticed that there are 49 pages of transactions and each page contain approximately 70 transactions of both debit and credit with the varying amounts per transactions from Rs.20/- (minimum amount) to Rs.2,38,000/- (maximum amount). The appellant stated that he is functioning as CSP. It is important to know the activity of a CSP to understand the nature of entries in the impugned bank account. As per the banking terminology, CSP stands for Customer Service Point. A person appointed as CSP by the bank offers his/her basic services of the bank to customers like account opening, cash deposit, cash withdrawal and fund transfers; also provides services of sale of units of mutual funds, insurance products. CSPs also provides banking services at the door step of the customers. In principle, a CSP acts as an intermediary or agent for banking services. In brief, CSP act as a bridge between the bank and the customers. CSPs are used by the banks to meet the requirements of the customers without establishing the branches at non-feasible areas. RBI statistics shows that there are several lakhs of such CSPs are working now in India.”

7. Keeping in view the finding given by the Ld. CIT(A), we do not find any infirmity in the impugned order. Accordingly, the appeal of the revenue is hereby dismissed.

In the result, the appeal filed by the revenue is dismissed.

Order is pronounced in the open court on 10th June, 2025

Sd/-

Sd/-

(Sanjay Awasthi /संजय अवस्थी)
Accountant Member/लेखा सदस्य

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Dated: 10th June, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- ITO, Balurghat
2. Respondent – Debasish Das, C/o, Manik Das Patiram, West Bengal-733133
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata