



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND  
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No. 67/JAB/2024  
Assessment Year: 2013-14

<b>Ankur Sahu, Chhindwara</b> S/o Nirmal Sahu, Diwanchipura, Chhindwara, Madhya Pradesh-480001.	v.	<b>ITO Ward-1</b> Income Tax Office, Vivekanand Colony, Chhindwara, Madhya Pradesh-480001.
<b>PAN:BJOPS5478N</b>		
(Appellant)		(Respondent)

Appellant by:	Shri Rahul Bardia, FCA		
Respondent by:	Shri Alok Bhura, Sr. CIT(DR)		
Date of hearing:	20	05	2025
Date of pronouncement:	11	06	2025

**ORDER**

**PER KUL BHARAT, VICE PRESIDENT.:**

This appeal, by the assessee, is directed against the order of the Learned Additional Commissioner of Income-tax (Appeals), Kolkata dated 27.03.2024 pertaining to the assessment year 2013-14. The assessee has raised the following grounds of appeal: -

*"1. The order passed by the Ld. CIT Appeals is bad in law and facts, void ab initio and without jurisdiction.*

*2. The Ld. CIT Appeal erred in law and facts of the case in sustaining the addition of Rs.10,90,000/- as undisclosed income.*

*3. The appellant reserves the right to add or amend any grounds of appeal."*

2. The only effective ground is against sustaining the addition of Rs.10,90,000/- made by the Assessing Officer on account of non-verifiable gift.

3. The facts giving rise to the present appeal are that in this case the assessee filed his return of income for the A.Y. 2013-14 declaring total income of Rs.1,85,218/- on 18.03.2014. The case was selected for scrutiny through Computer Assisted Scrutiny System (CASS). Thereafter, a notice u/s 143(2) of the Income Tax Act, 1961 ("the Act", for short) was issued and served upon the assessee. In response to the notice, the Ld. Authorized Representative of the assessee attended the assessment proceedings, the Assessing Officer noticed that the assessee has received gift of Rs.4,00,000/- from Ku. Babita Sahu on 28.01.2013 and Rs.8,00,000/- from Smt. Mamta Sahu on 22.02.2013 and 15.03.2015 respectively. It was also observed by the Assessing Officer that there was cash deposit immediately prior to the giving of gift by the aforesaid persons. Therefore, he called upon the assessee to produce the donors. However, the assessee failed to do so, therefore, the Assessing Officer made the impugned addition. Aggrieved by this order, the assessee preferred appeal before the Ld. CIT(A) who sustained the addition. Now the assessee is in appeal before this Tribunal.

4. Apropos to the grounds of appeal, the Ld. Counsel for the assessee submitted that there was no effective representation on behalf of the assessee before the lower authorities and without considering the grounds of appeal, the appeal of the assessee had been dismissed by the Ld. CIT(A).

5. On the other hand, the Ld. Departmental Representative (DR) opposed the submission and supported the orders of the lower authorities. He also contended that the Assessing Officer has categorically pointed out that prior to giving of gift there is a cash deposit by the donors. Hence, he contended that the authorities below was justified in drawing adverse inference

against the assessee, in the event of his failure to produce the donors for examination by the assessing authority.

6. We have heard the Ld. Representatives of the parties and perused the material available on record. The contention of the assessee is that he is ready to produce the donors and the donors have explained source of income. The assessee has also filed certain documents related to the donors in the form of cash book which needs to be verified at the end of the Assessing Officer. We, therefore, to sub-serve the interests of principle of natural justice and to be fair with both the parties, deem it necessary and expedient under the facts of the present case to set aside the assessment to the file of the Assessing Officer to frame *de novo* assessment, after giving reasonable opportunity to the assessee. The AO shall make necessary inquiry and assessee would cooperate and furnish requisite details and also produce the donors if directed by the assessing authority. Grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 11/06/2025.

Sd/-  
[NIKHIL CHOUDHARY]  
ACCOUNTANT MEMBER

Sd/-  
[KUL BHARAT]  
VICE PRESIDENT

DATED: 11/06/2025

Vijay Pal Singh, (Sr. PS)

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur