

## आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

(THROUGH VIRTUAL HEARING)

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.70/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017)

ITO, Bolangir	Vs	Gourab Mishra Plot No.223, Sameigadia, Bhubaneswar-751010
PAN No. :CPQPM 4106 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
राजस्व की ओर से /Revenue by	:	Shri Nishanth Rao, B, Sr.DR
निर्धारिती की ओर से /Assessee by	:	Shri None
सुनवाई की तारीख / Date of Hearing	:	17/07/2025
घोषणा की तारीख/Date of Pronouncement	:	17/07/2025

### आदेश / O R D E R

#### Per Bench :

This is an appeal filed by the revenue against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 17.12.2024 for assessment year 2016-2017.

2. It was submitted by the Id Sr. DR that the assessee has not given all the details for verification before the Assessing Officer. It was the submission that the order of the Id. CIT(A) is liable to be reversed, insofar as Id. CIT(A) has deleted the additions by considering the evidence produced by the assessee.

3. We have considered the submissions of the Id.Sr. DR, perused the assessment order and the order of the Id. CIT(A). A perusal of the order of the Id. CIT(A) shows that the Id. CIT(A) has recorded a finding that the assessee has purchased a property for Rs.32 lakhs. This purchase

document was also referred to the Verification Unit of the department and the Verification Unit of the department has submitted detailed factual report which has been extracted by the Id.CIT(A) in para 5 of his order. This report of the Verification Unit of the department has not been dislodged by the revenue. As the verification has been done by the Verification Unit of the department and as the revenue is not able to dislodge the findings of fact as has been recorded by the Id. CIT(A) in para 5 of his order, we find no reason to interfere with the order of the Id. CIT(A). Consequently, the appeal of the revenue stands dismissed.

4. In the result, appeal of the revenue stands dismissed.

Order dictated and pronounced in the open court on 17/07/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 17/07/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack