

आयकर अपीलीय अधिकरण, कोलकाता पीठ "ए", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" 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. 304/Kol/2025
Assessment Year: 2017-18

Arun Kumar Das (PAN: AGHPD 0465 B)	Vs.	ITO, Ward-7(2), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	07.07.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.07.2025
For the assessee / निर्धारिती की ओर से	Shri Devesh Poddar, Advocate
For the revenue / राजस्व की ओर से	Shri Santanu Ghosh, Sr. D.R

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Appeals), -NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 22.01.2025 for AY 2017-18.

2. Brief facts of the case of the assessee is that the assessee filed its return of income for AY 2017-18 declaring total income of Rs. 44,12,250/-. The case was selected for scrutiny and reason for selection as stated as there was abnormal increase during demonetization period as compared to average rate of cash deposit during demonetization period. The statutory notice u/s 143(2) of the Act was issued and in response to the notices final account TAR and copy of ITR were filed. Further requisition list including specified proforma of submission regarding cash deposit in Bank was sent to the assessee accompanied by a formal notice u/s 142(1) of the Act but there was no response. The Ld. A.O further considering the entire things as submitted by the assessee assessed the total income of the assessee as follows:

Returned Income	Rs. 44,12,250/-
Add : Unexplained Cash credit u/s 68 (as discussed above)	Rs. 41,50,000/-
Add : Disallowance u/s 14A	Rs. 1,30,300/-
Total Addition	Rs. 42,80,300/-
Gross Total Income	Rs. 86,92,550/-
Total Income	Rs. 86,92,550/-
Total Income Rounded Off under 288A	Rs. 86,92,550/-

3. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed as the assessee has failed to substantiate the contention in the grounds of appeal during the appellate proceedings.

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

4. The Ld. A.R instead of arguing into the merit of the case has only prayed that the assessee has to give an opportunity to place documentary evidences as required by the AO by remitting the appeal of the assessee back to the file of AO. The Ld. A.R submits that the assessee failed to submit relevant documentary evidence before the AO and

assessment was done due to non-filing of documentary evidences. The Ld. A.R further submits that the Ld. CIT(A) has also dismissed the appeal of the assessee on the ground that the assessee failed to discharge his onus as he did not substantiate the contention in the grounds of appeal .

5. Contrary to that the Ld. D.R did not raise any objection in remitting the appeal of the assessee to the file of AO for fresh consideration.

6. We have gone through the order passed by the AO as well as Ld. CIT(A) and there is no denying to this fact that when a formal notice u/s 142(1) has been sent to the assessee there was no response to the said requisition. The d. CIT(A) has also dismissed the appeal of the assessee as the assessee has failed to substantiate the contention in the grounds of appeal. The prayer of the assessee is that for the interest of justice the assessee has to give an opportunity to place his case.

7. Going over the order passed by lower authorities and considering the submission made by the assessee and for the interest of justice, we are inclined to restore the appeal back to the file of AO to pass a afresh order after considering the documentary evidence being essential for the just conclusion of the case. The assessee is directed to cooperate in the proceedings and shall not take adjournment on frivolous ground.

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

Order is pronounced in the open court on 17th July, 2025

Sd/-

Sd/-

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

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

Dated: 17th July, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Arun Kumar Das, 85B, Lake Town, WB-700089
2. Respondent – ITO, Ward-7(2), Kolkata
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata