

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. 18/PAN/2025
(A.Y. 2017-18)

Mahadevi Yallingappa Dalavayi H.No.191/3, Basavanagar, Gokak-591307, Karnataka.	Vs .	I T O Ward(1), Dr Ghogeri Building, Belgaum Road, Gokak-591307, Karnataka.
PAN .No. BWXPD2154E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Mahesh Udadar.AR
Revenue by	Smt.Rijula Uniyal. Sr.DR

सुनवाई की तारीख/Date of Hearing	28.07.2025
घोषणा की तारीख/Date of Pronouncement	29.07.2025

ORDER

PER PAVAN KUMAR GADALE, JM:

The appeal is filed by the assessee against the order of the NFAC Delhi/CIT(A) passed u/sec 143(3) and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition u/sec 69A of the Act made 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 2.08.2017 disclosing a total income of Rs.3,10,660/- and the case was selected for limited scrutiny under the CASS. The

Assessing Officer (AO) based on the information from ITBA data found that, the assessee has made cash deposits in the savings bank account with Corporation Bank Gokak aggregating to Rs.20,97,500/- in the F.Y.2016-17 and the notice u/sec143(2) and u/sec142(1) of the Act are issued to furnish the details and sources of cash deposits. The assessee has filed the explanations and details mentioning the sources and particulars of sale of agricultural lands situated at pamaldinni village for a consideration of Rs.20,87,000/- on 14-03-2016 dealt at Para 4 & 5 of the order. Whereas the A.O was not satisfied with the explanations and dealt on the provisions of the Act and made addition u/sec69A of the Act of Rs.20,97,500/- and also made addition of rental income of Rs.1,97,940/- and finally assessed the total income of Rs.26,06,100/- and passed the order u/sec 143(3) of the Act dated 25.12.2019.

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, submissions of the assessee and findings of the AO but has sustained the action of the A.O and dismissed the assessee 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 confirming the action of the Assessing officer overlooking the information of the assessment proceedings. The Ld.AR mentioned that the CIT(A) has not dealt on the details, documents, confirmation and evidences filed in the appellate proceedings to substantiate the sale of agricultural lands and prayed for allowing the appeal. The Ld.AR supported the submissions with the 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 sustaining the addition u/sec69A of the Act without providing proper opportunity and overlooking the facts and material evidences. The assessee has filed all the details before the lower authorities and the CIT(A) has not considered the documents and information supporting the claim of the assessee. Prima-facie, the CIT(A) has dealt on the findings of the AO and has not considered the submissions/evidences of the assessee filed in the proceedings referred and has not allowed the grounds of appeal. 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 to the file of the CIT(A) for afresh adjudication on merits and the CIT(A)

shall provide adequate opportunity of being heard to the assessee and the assessee should also cooperate in submitting the information for early disposal of the appeal and the grounds of appeal of the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 29.07.2025.

Sd/-
(GD PADMAHSHALI)
ACCOUNTANT MEMBER

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 29/07/2025

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			