

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.324/RPR/2025

निर्धारण वर्ष / Assessment Year : 2017-18

Jay Kumar Soni
C/o. J.K Jewellers, Power House Road,
Korba (C.G.)-495 678
PAN: ANOPS4514N

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assistant Commissioner of Income Tax
Korba (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Veekass S Sharma, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 01.08.2025

घोषणा की तारीख / Date of Pronouncement : 01.08.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 03.04.2025 for the assessment year 2017-18 as per the grounds of appeal on record.

2. The relevant facts as discernible from the findings of the Ld. CIT(Appeals)/NFAC are culled out as follows:

“2. The grounds of appeal object to addition of Rs.2500000/- being cash deposited during demonetization period. There is no any submission/explanation regarding cash deposits as queried. Thus the compliance part is most unsatisfactory. Keeping in view of natural justice a one more and final opportunity was given by issuing show cause notice on 12.11.2019 fixing the case for furnishing information/reply by 14.11.2019 but the assessee has not offered any explanation. However, on 30.11.2019 assessee filed a chart of bank accounts where in SBI deposits shows NIL. The submission is not correct as the information available in AO's office clearly shows the deposit of Rs.2500000/- during demonetization period. The department has fully shifted on PAN based data and person is identified by his PAN only, whatever information made available by SBI the assessee has) deposited cash amounting to Rs.25 lakhs in bank a/c. No.32790010157 mentioning the PAN: ANOPS4514N. Thus PAN identified is holding by Shri Jay Kumar Accordingly the assessee was queried to explain the source of this deposit specially deposited during demonetization period. But, it appears that the assessee has decided not to furnish any explanation in this regard. It proves the cash deposited by assessee is out of his undisclosed income and therefore he has no explanation regarding source of deposits. As per information available on record total cash amounting to Rs.25 lakh was deposited in SBI (a/c no.3279D010157). In the explained facts, the AO was left with no-other alternative but to make an addition of Rs.25 lakh u/s.69A of Income Tax Act in the total income of the assessee. The addition of Rs.2500000/- is-confirmed.

3. The appeal filed by the assessee is dismissed.”

3. It is clear from the aforesaid facts on record and findings of the first appellate authority that the assessee had filed bank statement of SBI wherein deposits shown is Rs.Nil, whereas, the department had received information in the office of the A.O made available by the SBI that the assessee had made cash deposits of Rs.25 lacs in his bank account No.32790010157, PAN No.ANOPS4514N. In this regard, there has been no enquiry conducted since the assessee was mostly non-compliant during the proceedings as to the statement of SBI which was available with the department regarding cash deposits of Rs.25 lacs and there is no enquiry conducted with regard to the assessee, perhaps due to his such non-compliance. At the same time, the assessee had filed before the department the bank statement from SBI showing deposit as Nil, therefore, before making additions this part needs to be ascertained as to whether at all there were any cash deposits made by the assessee. There is nothing emanating from the order of the Ld. CIT(Appeals)/NFAC that any enquiry was conducted by the Ld. CIT(Appeals)/NFAC as mandated u/s. 250(4) & (6) of the Income Tax Act, 1961. There has been no examination done by the Ld. CIT(Appeals)/NFAC before making addition though his powers are co-terminus with that of the A.O. That at the same time, given the facts that the assessee had filed statement of bank account of SBI wherein deposits are shown as “Nil” there emanates some doubt

regarding the tax liability in the hands of the assessee and if such doubt is not clarified and facts established against the assessee in a concrete manner by the revenue then the bonafideness shall automatically tilt towards the assessee. These facts therefore, requires detailed verification. Accordingly, it is best suited that balancing the scales of justice, the matter be remanded to the file of the Ld. CIT(Appeals)/NFAC and the said authority shall adjudicate the same as per law after thorough enquiry as mandated within the provisions of the Act. At the same time, assessee shall provide all the documentary evidence and represent his case on merits before the Ld. CIT(Appeals)/NFAC. The Ld.CIT(Appeal)/NFAC shall accordingly pass order in terms with Section 250(4) & (6) of the Act within three months from receipt of this order. I order accordingly.

4. As per the aforesaid terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes.

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

Order pronounced in open court on 01st day of August, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 1st August, 2025.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur