

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-CUTTACK 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 366/CTK/2025
Assessment Year: 2012-2013**

***Avinandita Mohanty,.....Appellant
Plot No. 130, M/s. S.M. Consultants,
SM Tower, Mancheswar Industrial Area,
Bhubaneswar-751010, Odisha
[PAN:BAZPM0561N]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Central Circle-2, Bhubaneswar,
Aayakar Bhawan Anne,
Bhubaneswar-751007, Odisha***

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri Sanjay Kumar, CIT (D.R.), appeared on behalf of
the Revenue*

Date of concluding the hearing: August 20, 2025

Date of pronouncing the order: August 25, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), Bhubaneswar-2 dated 28th April, 2025 passed for Assessment Year 2012-13.

2. Brief facts of the case as mentioned by the assessee before the Tribunal are that a search and seizure action under section 132 of I.T. Act, 1961 was conducted at premises of the assessee on 20.10.2016. The assessee had filed return of income under section 139 on 29.08.2012 to the tune of Rs.2,98,388/-. It is pertinent to mention that the assessee filed return of income on 21.08.2018 in response to notice under section 153A of I.T. Act for A.Y. 2012-13 by disclosing an amount of Rs.3,30,690/-. The return dated 21.08.2018 was subjected to scrutiny and assessment order under section 153A r.w.s 143(3) of the I.T. Act, 1961 was passed by making addition of Rs.3,21,210/ as unexplained income and Rs.19,35,000/- as unexplained investment. Against the assessment order, the appellant preferred an appeal under section 246A of the Income Tax Act. Id. Commissioner of Income Tax (Appeals), Bhubaneswar-2 has dismissed the appeal. On being aggrieved by the order of Id. CIT(Appeals), the assessee preferred an appeal before the Tribunal.

3. None appeared on behalf of the assessee at the time of hearing. From the grounds of appeal raised by the assessee before us, it is seen that the assessee has challenged the order of Id. CIT(Appeals) in confirming the wrong figure of Rs.19,35,000/- instead of correct figure of Rs.18,00,000/- as cash deposit, which was treated by the Id. CIT(Appeals) as unexplained investment. But in the appellate proceedings, against the order of Id. Assessing Officer, the Id. Counsel challenged for confirming the addition of Rs.12,50,385/- shown as unexplained investment. Naturally there

is a disparity in variation in amounts in between the figure as mentioned in the appellate proceedings and in the grounds of appeal filed in ITAT. It seems that the assessee is totally confused to challenge before the ITAT the exact figure of the amount as confirmed by the Id. CIT(Appeals) as unexplained investment. Therefore, by considering the totality of the facts and circumstances of the case, we are of the view that as the assessee was not able to raise the correct amount for challenging in the appellate stage as well as before the ITAT as claimed, therefore, there is no need to pass the order being disparity of amount in the defective grounds of appeal involved at this stage. Hence, the grounds raised by the assessee in this appeal are being dismissed being defective grounds of appeal are involved.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 25/08/2025.

Sd/-
(Rajesh Kumar)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 25th day of August, 2025

- Copies to :(1) Avinandita Mohanty,
Plot No. 130, M/s. S.M. Consultants,
SM Tower, Mancheswar Industrial Area,
Bhubaneswawr-751010, Odisha*
- (2) Deputy Commissioner of Income Tax,
Central Circle-2, Bhubaneswar,
Aayakar Bhawan Anne,
Bhubaneswar-751007, Odisha*

- (3) *CIT(A), Bhubaneswar-2;*
- (4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.