

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक
IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.94/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017)

Suresh Chandra Behera, At-Khirakoni, Barhapur, PO/PS:Soro, Dist : Balasore	Vs	ITO, Ward-1, Balasore
PAN No. : DIRPB 6444P		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri P.K.Mishra, Advocate
राजस्व की ओर से / Revenue by	:	Shri Vijay Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	14/08/2025
घोषणा की तारीख/Date of Pronouncement	:	14/08/2025

आदेश / O R D E R

Per Bench :

This is an appeal filed by the assessee against the order, dated 31.12.2024 passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2016-2017.

2. It was submitted by the Id. AR that the assessment order is a separate order. The Assessing Officer had brought to tax the cash deposit of Rs.32,58,000/- in the savings bank account of the assessee. It was the submission that the bank account was used in the business activity of the assessee. It was the submission that the assessee is in the business of retail trade of cement, rod and other infra materials like order supply of sand, soil, bricks etc. and also retail trade of paddy and other agricultural products in his remote village. It was the submission that even before the

Id.CIT(A) proper evidence have not been produced. It was the submission that the assessee may be granted another opportunity to produce the evidence before the Assessing Officer.

3. In reply, Id.Sr. DR vehemently supported the orders of the Id.AO and Id.CIT(A). It was the submission that the assessee's business activity itself is questionable. Ld. Sr. DR drew our attention to the assessment order at page 3 para 4 wherein the Assessing Officer himself has stated that the assessee has not provided any explanation regarding the nature of the business. It was the submission that the order of the Assessing Officer and Id. CIT(A) are liable to be upheld.

4. We have considered the rival submissions. A perusal of the present facts of the case clearly shows that in pra 5.2 of the order, the Id.CIT(A) has stated that the contention of the appellant/assessee is not acceptable as no documentary evidence was provided by the assessee to prove its claim. As it is noticed that the assessee has not produced any evidence before the Id.AO nor before the Id.CIT(A), therefore, in the interest of justice, the issues are restored to the file of the Id.AO for rejudication after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 14/08/2025.

Sd/-

(राजेश कुमार)

(RAJESH KUMAR)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / **JUDICIAL MEMBER**

दिनांक Dated 14/08/2025

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**