

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA**

**SHRI SONJOY SARMA, JUDICIAL MEMBER  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 2330/Kol/2024  
(Assessment Year 2017-2018)**

**Ranjan Laha,**

1 No. Niranjanpally, Gopalpur,  
Kalipark PS Airport,  
West Bengal - 700136  
[PAN: AGGPL7473G]

..... **Appellant**

**vs.**

**ITO Ward 50(1), Kolkata,**

Income Tax Office, Manicktala,  
Civil Centre Uttarapan Complex,  
DS-IV, Kolkata - 700067

..... **Respondent**

**Appearances by:**

Assessee represented by : C.M. Roy, AR  
Department represented by : Amuldeep Kaur, Addl. CIT, Sr. DR

Date of concluding the hearing : 19.08.2025

Date of pronouncing the order : 26.08.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. This appeal arises from order dated 30.07.2024, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), (hereafter "the Ld. CIT(A)], National Faceless Appeal Centre (NFAC), Delhi.

1.1 In this case, the Ld. AO passed an order u/s 144 of the Act, through which an addition of Rs. 72,80,018/- was made u/s 69A of the Act. It may be mentioned that the Ld. AO passed the assessment order in an exparte manner since the assessee did not present any facts before him.

1.2 The assessee carried this matter before the Ld. CIT(A), where also he could not succeed on the ground that the source of cash deposits was not

explained. The critical findings in this regard deserve to be extracted as under:

*“6.1.2 As been noted above, the appellant has filed the above submissions repeatedly without furnishing any evidences about the nature and sources of such cash and other deposits in her bank accounts. She has merely stated that her sources were past savings & cash withdrawals but she has not filed any proof and documentary evidences to substantiate claim but simply reproduced a part of her cash deposits table as reproduced above. Her claim is that the AO considered even the time/fixed deposits which were re-deposits of earlier fixed deposits but she has not filed any documentary evidences for the same, viz. copies of bank slips for making fixed deposits, proof of matures/withdrawn fixed deposits and/or the clarifications from the bank.*

*Her claim that she had savings of past is not borne out of any evidences and neither could she link the cash deposits and cash withdrawals. She has not filed anything to explain the other deposits made by her (other than*

*cash). She did not file any return of income till AY 2019-20 when she filed her first ever return of income, that too belatedly on 29/07/2020.*

*On the other hand, the Department's data base & bank statements available with the AO showed that apart from depositing cash in her bank accounts, she had other deposits (non-cash) too.*

*Though her income tax profile showed her to be a 'housewife, she has been making large deposits (cash & non-cash both) before and even after demonetization and it is also seen that in statement of facts filed in Form 35 (Form of filing this appeal), the appellant has stated that she runs a small business of dealing in construction material and part of deposits were out of such business but she has not filed any evidences viz. sale/purchase invoices/VAT/Sales tax returns, details of persons from whom she received cash and other form of money (cheques/RTGS etc.). Thus, she has not filed any evidences to prove the existence of any such business.*

*The deposits in bank accounts reveal a pattern of large cash deposits followed by immediate RTGS/Cheque transfers & the appellant has not filed anything to explain such large non-cash transfer out of funds immediately after large cash deposits.”*

2. Before us, the Ld. AR vehemently argued that there was good evidence available with the assessee to justify the impugned cash deposits and unfortunately the same could not be presented before the Ld. AO since the assessee was not aware of his legal responsibilities and was not advised properly. The Ld. AR stated that even before the Ld. CIT(A) the documents filed were not examined properly since the Ld. CIT(A) relied on the findings of the Ld. AO whereby the assessee could not justify the same before him. The Ld. AR concluded his arguments by praying that it would be desirable

to remand the matter back to the file of Ld. AO so that the assessee could get a chance to prove his bonafide.

2.1 The Ld. DR relied on the orders of authorities below.

3. We have carefully considered the rival submissions and have gone through the documents before us. It is seen that the issue about whether the cash deposits are justified or not is entirely a factual matter. Since this issue has not been properly thrashed out at the level of Ld. AO, hence we are persuaded by the prayer of the Ld. AR in agreeing to remand this matter back to the file of Ld. AO for fresh assessment. To this extent, we set aside the impugned order and direct the AO to afford an opportunity of being heard to the assessee and thereafter pass a speaking assessment order.

4. In result, this appeal is allowed for statistical purposes.

Order pronounced on 26.08.2025

Sd/-  
**(Sonjoy Sarma)**  
**Judicial Member**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 26.08.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches