

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 573/Coch/2025
Assessment Year: 2017-18**

Kalarickal Sukumaran Vinod Appellant
1A Tanzeel Apartment, Kumranasan Nagar\
Kadavanthara, Ernakulam 682020
[PAN: AEAPV6534L]

vs.

ACIT, Corporate Circle-1(2), Kochi Respondent

Assessee by: Shri Abraham Joseph, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 21.08.2025
Date of Pronouncement: 25.08.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC) dated 13.06.2025 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the appellant is an individual stated to be an ex-sportsman. The return of income for AY 2017-18 was filed on 29.03.2018 declaring Nil income. Against the said return of income, the assessment was completed by the ACIT, Corporate Circle-1(2), Kochi (hereinafter called "the AO") vide order dated 30.12.2019 passed u/s. 143(3) of the Income Tax Act, 1961 (the Act) at total income of Rs. 38,75,280/-. While doing so,

the AO made addition of cash deposits in specified bank notes with several banks aggregating to Rs. 33,82,000/- being unexplained money of the appellant rejecting the contention of the appellant that such cash deposits were made out of cash withdrawals of Rs. 50,00,000/- made on 12.04.2016 on the ground that the on preponderance of probability, the appellant would not have kept the money with him when the cash was withdrawn for the purpose of setting up of boxing club and also in the absence of evidence to show that the appellant had spent money on construction of boxing club in cash.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal by passing cryptic order without addressing the submissions made before him.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. At the outset I find that the NFAC passed a very cryptic order without taking into consideration the submissions made by the appellant on factual aspects as well legal position governing the addition. Therefore, I am of the considered opinion that in the interest of justice the matter should be remanded back to the file of the NFAC for de novo disposal in accordance with law after affording reasonable opportunity of hearing to the appellant.

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

Order pronounced in the open court on 25th August, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 25th August, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin