



**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'SMC' BENCH, KOLKATA**

BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

ITA No.799/Kol/2025

Assessment Year : 2017-18

Nurul Islam Mullick, Bhupatipur, Munshirhat, Jagatballavpur, Howrah-711410	Vs.	Income Tax Officer, Ward 61 (1), Kolkata
PAN/GIR No. ADKPM 8272 F		
(Appellant)	..	(Respondent)

Assessee by : Shri Miraz D. Shah, AR
Revenue by : Shri Shankar Naskar, Sr. DR

Date of Hearing : 11/09/2025

Date of Pronouncement : 12/09/2025

ORDER

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (A), NFAC, Delhi dated 14.12.2023 in Appeal No. CIT(A), Kolkata-19/10058/2019-20 passed for Assessment Year 2017-18.

2. The appeal is time barred by 412 days. The assessee has filed condonation petition supported by affidavit stating that the due date for filing of appeal against the order of Id CIT(A) was 14.2.2024 but the same order had not been received to me as the same had landed in the spam folder of the email. It is stated that since the assessee is staying in remote area and had no knowledge about the taxation and its intricacies, and not well versed

of electronic mode, therefore, the order passed by the Id CIT(A) was not in his knowledge. It is stated that only after when the assessee visited the tax consultant office to know regarding the appeal result, such copy of appellate order was discovered. Therefore, the assessee took steps to file the appeal before the Tribunal and it was in this backdrop that there was delay of 412 days. It is also stated that the delay in filing the appeal was due to reasonable cause and requested to condone the delay. After considering the condonation petition and hearing the parties, I am satisfied that there was reasonable cause in filing the appeal late before the Tribunal. Therefore, I condone the delay of 412 days and admit the appeal for adjudication.

3. The issue raised in the grounds of appeal is against the action of the Id CIT(A) in sustaining the addition of Rs.4,54,800/- as against the addition of Rs.10,54,800/- made by the Assessing Officer in respect of cash deposit by the assessee during the demonetisation period.

4. The facts in brief are that the assessee filed his return of income on 29.3.2018 showing total income of Rs.3,48,520/-. The case of the assessee was selected for scrutiny on the ground of cash deposit during the demonetisation period. The assessee derives income from salary, which was regularly credited into his bank accounts. The assessee has also made huge withdrawals from his bank account. The assessee has two bank accounts one in Uco Bank A/c No.08360100013179 in which, cash of Rs.3,97,000/- was deposited and second with State Bank of India, A/c No.31230582836, in

which cash of Rs.6,57,800/- was deposited during the demonetisation period. According to the Assessing Officer, the assessee has not provided any reason for depositing of cash nor the same was explained and, accordingly, it was added to the income of the assessee in an assessment framed u/s.143(3) of the Act on 25.11.2019.

5. On appeal, before the Id CIT(A), it was stated by the assessee that the cash deposited was out of money withdrawn from his account intended for HAJ Pilgrim. When the trip was cancelled, the received back money was redeposited in the bank accounts. Considering the submissions of the assessee, Id CIT(A) partly allowed the appeal of the assessee and deleted the addition to the extent of Rs.6,00,000/-. Still aggrieved, the assessee is in appeal before the Tribunal.

6 After considering the rival contentions, I find that the assessee had planned for Haj Pilgrim for which, the assessee had withdrawn huge cash for booking ticket and other expenses. However, following the cancellation of the trip, the assessee received back the money and redeposited the same in his bank accounts. Ld CIT(A) partly accepted the contention of the assessee and deleted Rs.6,00,000/- out of Rs.10,54,800/- addition made by the Assessing Officer. In my opinion, the approach of the Id CIT(A) in giving part relief by accepting the contention of the assessee is not correct. Once the assessee has received back the money which was given for travelling to

Meece as Haj Pilgrim and following the cancellation of the said trip, the amount was redeposited. Once the source is explained, then the addition has to be deleted. Considering the facts on record, I set aside the order of the Id CIT(A) and direct the Assessing Officer to delete the total addition.

7. In the result, appeal of the assessee is allowed.

Order dictated and pronounced in the open court on 12/09/2025.

निष्पक्ष सुलभ
सत्वर न्याय ॥

Sd/
(RAJESH KUMAR)
ACCOUNTANT MEMBER

Kolkata : Dated 12/9/2025
B.k.Parida, , Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : Nurul Islam Mullick, Bhupatipur, Munshirhat, Jagatballavpur, Howrah-711410
2. The Respondent: Income Tax Officer, Ward 61 (1), Kolkata
3. The Id CIT(A), NFAC, Delhi
4. Pr.CIT- Kolkata
5. DR, ITAT, Kolkata
6. Guard file.
//True Copy//

By order

Asst.Registrar,
Itat, Kolkata