

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.319, 320 & 321/Nag./2025
(Assessment Year : 2014-15, 2016-17 & 2017-18)

Mohd. Siraj Haji Mohd Yasin Abala
C/o Vipul Lukka, Ground Floor
Peshwe Plot, Panchasheel Colony
Yavatmal 445 001 PAN-AFAPA7504C

..... Appellant

v/s

Income Tax Officer
Ward-1, Yavatmal

..... Respondent

Assessee by : Shri Mahavir Atal
Revenue by : Shri Surjit Kumar Saha

Date of Hearing – 23/06/2025

Date of Order – 22/09/2025

ORDER

PER K.M. ROY, A.M.

The present appeals have been filed by the assessee challenging the impugned orders of even date 25/03/2025, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*] for the assessment year 2014-15, 2016-17 and 2017-18 respectively.

2. Since all these appeals pertain to the same assessee involving common issues arising out of identical set of facts and

circumstances, therefore, as a matter of convenience, these appeals were heard together and are being disposed off by way of this consolidated order. However, in order to understand the implication, it would be necessary to take note of the facts of one appeal. We are, accordingly, narrating the facts, as they appear in the appeal in ITA no.319/Nag./2025, for assessment year 2014-15, the decision of which shall apply mutatis mutandis to other two appeals as well.

3. Admittedly, despite the learned CIT(A) having issued five notices to the assessee, however, the assessee failed to comply with the same by filing any written submissions and/or supporting documentary evidences, therefore, in the absence of the same, the learned CIT(A) affirmed the addition of ₹ 1,10,00,867, under section 69A of the Income Tax Act, 1961 (for short "*the Act*") being unexplained money. The assessee has claimed that he was working in a Footwear Shop on behalf of Janta Marketing, Yavatmal, and was collecting and depositing money on behalf of his employer namely owner/proprietor Shri Avesh Abala of Janta Marketing, and the assessee was nowhere involved in the instant addition, as made by the Assessing Officer and sustained by the learned CIT(A). Though, the learned Departmental Representative supported the orders passed by the authorities below, however, no denial to the fact that the issue

involved in the said addition is required to be elaborated and examined to unearth the reality, therefore, this Bench, by considering the peculiar facts and circumstances remanded these appeals for A.Y. 2014-15, 2016-17 and 2017-18 to the file of the learned CIT(A) for decision afresh by considering the claim of the assessee, qua cash deposit / withdrawn by the assessee on behalf of alleged proprietor Shri Avesh Abala of Janta Marketing. It is clarified that onus to prove the genuineness of the claim would be on the assessee only by adducing concrete and cogent evidence.

4. In the result, all the assessee's appeals for A.Y. 2014-15, 2016-17 and 2017-18 are allowed for statistical purposes.

Order pronounced in the open Court on 22/09/2025

**Sd/-
N.K. CHOUDHRY
JUDICIAL MEMBER**

**Sd/-
K.M. ROY
ACCOUNTANT MEMBER**

NAGPUR, DATED: 22/09/2025

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur