

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.524/RPR/2025

निर्धारण वर्ष / Assessment Year : 2015-16

Harshi Tripathi
Nawapare Main Road,
Surajpur, Surguja-497 229
PAN: AONPT1286N

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-1,
Ambikapur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 23.09.2025
घोषणा की तारीख / Date of Pronouncement : 23.09.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 27.03.2025 for the assessment year 2015-16 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee submitted that the appeal is time barred by 93 days. Elaborating the reasons leading to the said delay, the Ld. Counsel has filed condonation petition a/w. affidavit dated 11.09.2025. For the sake of completeness, the relevant contents of the condonation petition are extracted as follows:

“1. That Surajpur is about 340 km from Raipur where my parents reside. Shri Prabuddha Tripathi reside in Ambikapur , which is 40kms from surajpur. Distance from Surajpur to Gurugram is 1100 km.

2. That I passed my MBBS in the year 2018 and joined residential Post Graduation course at Choithram Hospital and Research Centre, Indore from the year 2022 upto 28.05.2025. This is a 3 years course.

3. That I was required to do hospital duty daily for 10 hours and twice in a week my duty hours were for 33 hours i.e., 8 a.m. in the morning to 5 p.m. next day. in between, in February, 2025, I also appeared practical examinations at Aditya Birla Hospital. Pune. I was also occupied in preparing for Super Specialty course in the month of March, 2025 and it is still continuing. Sir, there is busy and hectic schedule for PG students of medical science.

4. That because of my continuous busy occupation in the above studies & assignments in the hospital to care of patients and their diagnosis & treatment, the above Order of learned CIT (Appeals) dated 27.03.2025 did not come to my

knowledge. Physical copy of the Order was not received by me.

5. The Ld. Add./Joint CIT(A) in Appeal no. Bilaspur 10509/2019-20 passed the appeal order on 27.03.2025. This did not come to my knowledge. Aforesaid Shri Prabuddha Tripathi was surfing on 14.08.2025 to know the fate of above appeal filed, when he came to know that the Ld. Add./JCIT(A) has already passed the order on 27.03.2025. Shri Prabuddha Tripathi accordingly informed me that the order has been passed. I informed my father about the order.

6. Thereafter, as instructed, Shri Prabuddha Tripathi consulted CA G. S. Agarwal at Raipur. Shri G. S. Agarwal advised to file an appeal before Hon'ble ITAT, Raipur Bench, Nava Raipur, with a prayer for a condition of delay.

7. Challan of Rs.10,000/- was paid on 27.08.2025. Thereafter, the appeal memo was sent to me at Gurugram, when I signed it and dispatched it in physical form for filing before Hon'ble ITAT, Raipur Bench. And thus the appeal could be filed on 01.09.2025.

4. Submitted that after knowing the passing of above appeal order on 14.08.2025, I acted immediately and filed the appeal as early as possible, there was constraint of distances from Surajpur, Raipur and Gurugram. Appeal was filed in physical form. Prayed that I am not negligent, the delay has been caused for the reason explained above.

5. A confirmation letter from Shri Prabuddha Tripathi is also enclosed.

6. I am enclosing an affidavit in support of this application.

Therefore, it is prayed that in the interest of justice, the delay of 93 days kindly be condoned, for which the appellants will be obliged to your honour."

3. Per contra, the Ld. Sr. DR did not raise any objection as regards the condonation of delay and concede that reasons for delay enshrined in the condonation petition a/w. affidavit appears to be genuine.

4. I have heard the submissions of the parties herein regarding the condonation of delay and carefully considered the contents of the affidavit a/w. condonation petition. I am of the considered view that there is no deliberate or malafide conduct on the part of the assessee for causing such delay. Considering the aforesaid facts, taking guidance from the following judicial pronouncements, viz. (i) **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025**, (ii) **Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025**, and (iii) **Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025**, the delay of 93 days involved in the captioned appeal is condoned.

5. Coming to the merits of the case, it is noted that the Ld. CIT(Appeals)/NFAC at Para 5.4 & 5.5 of its order has stated as follows:

“5.4 Without prejudice to the above, with regard to explanation of source of cash deposit, the appellant has submitted that the cash has been deposited by her parents and relatives in her account. In support of her claim, she has submitted the ITR of individuals from whom she has claimed to receive the cash deposits. The ITRs furnished were duly perused. On perusal of ITR of Sh. Om Prakash Tripathi, from whom the appellant has claimed to have received cash of Rs.4,10,000/-, it is seen that cash balance of Rs.2,89,731/- is reported in his ITR. However, the appellant has neither produced cash book nor produced any bank statement,

which could have substantiated cash withdrawals made by Sh. Om Prakash Tripathi. Similarly, regarding other individuals too, the appellant has failed to furnish any documentary evidence regarding cash withdrawals. Lastly, it is observed that the appellant has failed to furnish the bank statement of the individuals from whom she has claimed to receive the above mentioned cash deposits.

5.5 In view of the above discussion, it can be seen that the appellant has failed to establish the source of cash deposits in her bank account. Therefore, the source of cash deposit in the bank account of the appellant remains unexplained. Accordingly, the addition of Rs.11,82,00/- on account of undisclosed income, is hereby upheld.”

Therefore, it is discernable from the fore-going paras that the assessee had not provided any evidence substantiating the cash withdrawal to justify the source of cash deposits in her bank account before the Ld. CIT(Appeals)/NFAC. That *prima-facie* in absence of corroborative evidence justifying the nature and source of the cash deposits, the addition was confirmed by the said authority.

6. At the time of hearing, the Ld. Counsel for the assessee submitted that if one final opportunity is provided to the assessee before the Ld. CIT(Appeals)/NFAC, they shall file relevant evidence and represent the matter on merits.

7. The Ld. Sr. DR did not raise any objection if the matter was remanded back to the file of the Ld. CIT(Appeals)/NFAC for adjudication on merits.

8. Having heard the parties herein and as per examination of facts on record, the reason for addition was that the assessee had failed to substantiate with evidence regarding source of the cash deposits in her bank account, hence, the addition has been made in terms with Section 69A r.w.s. 115BBE of the Act. That since the Ld. Counsel had made statement at bar that they shall furnish required evidence and prayed for final opportunity, therefore, in the interest of substantive justice, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file for denovo adjudication on merits as per law. It is directed that the assessee gets final opportunity to file relevant evidence before the Ld. CIT(Appeals)/NFAC. Accordingly, the matter is remanded back to the file of the Ld. CIT(Appeals)/NFAC to pass an order in terms with Section 250(4) & (6) of the Act.

9. As per the above terms grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 23rd day of September, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 23rd September, 2025.

SB, Sr. PS

आदेश की प्रतिलिपि अद्येषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur