

**IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Ms. Madhumita Roy, Judicial Member  
and Shri Rakesh Mishra, Accountant Member**

**ITA No.350/Pat/2025  
Assessment Year: 2017-18**

**Prem Ranjan Patel.....Appellant**  
**Naunit Housing Colony**  
**Hanuman Nagar, Kankarbagh,**  
**Patna, Bihar – 800020.**  
**[PAN: AEWPR1042M]**

**vs.**

**ITO, Ward-5(4), Patna.....Respondent**

**Appearances by:**

Shri Siddharth Jhahharia, FCA, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : October 06, 2025

Date of pronouncing the order : October 09, 2025

**ORDER**

**Per Madhumita Roy, Judicial Member:**

The instant appeal filed by the assessee is directed against the order dated 30.05.2025 passed by NFAC, Delhi arising out of the order dated 20.12.2019 by ITO, Ward-5(4), Patna passed u/s 143(3) of the Income Tax Act, 1961 [hereinafter referred to as the “Act”] for Assessment Year 2017-18.

2. The matter relates to cash deposits made by the assessee to the tune of Rs.24,55,500/- which was added in the hands of the assessee u/s 69A of the Act. In fact, the assessee filed his return of income on 28.07.2017 declaring total income at Rs.4,63,230/-. The case was selected under scrutiny through CASS on account of “large value cash deposits during demonetization period as compared to returned income”. It is the case of the assessee that the cash was deposited from withdrawal from the bank on different dates of F.Y 2015-16 and 2016-17, the details thereof is appearing at pages 2 to 3 of the Assessing

Officer's order. The case further made out by the assessee that he received total Rs.20 lakh from Bhartiya Janta Party for the purpose of assembly election and deposited in his Allahabad Bank account since he was the candidate from Syryagadha constituency assembly for MLA seat in 2015. The unexplained amount of Rs.6 lakh was kept with the assessee as the same was withdrawn from Allahabad Bank after the election was over. The cash in hand with the assessee before demonetization was Rs.24,55,500/-. The same was redeposited in the bank account as the case made by the assessee was not accepted by the Assessing Officer and added the entire amount of Rs.24555500/- in the hands of the assessee which was in turn confirmed by the Ld. CIT(A) by an order which is admittedly an ex parte one. Hence, the instant appeal is before us.

3. At the time of hearing of the matter, the Ld. Counsel appearing for the assessee, Shri Siddharth Jhajharia submitted before us that though the bank statement, the cash flow statement were duly submitted before the Assessing Officer, the same were not considered in its proper perspective. Further that, the receipts of Rs.20 lakhs from Bhartiya Janta Party has also not been examined by the Assessing Officer which was particularly funded to the assessee for election expenses having been selected as candidate by the said political party.

4. Having regard to the order passed by the Assessing Officer, as we find no deliberation is forthcoming from him in respect of receipt of Rs.20 lakh by the assessee from the political party as mentioned hereinabove which was made known to the Assessing Officer, the submission made by the ld. AR is found to be acceptable. In that view of the matter, the assessee be given a further opportunity of being heard on the issue itself afresh by the Assessing Officer in order to prevent the miscarriage of justice as submitted by the Ld. AR has also not objected by the ld. DR.

5. Thus, having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we dispose of this appeal by remitting the issue to the file of the Assessing Officer to consider the same afresh upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidence(s) including the proof of receipt of Rs.20 lakhs by the assessee from the political party as mentioned in the foregoing paragraph which the assessee may choose to file at the time of hearing of the matter. The Assessing Officer is directed to pass a reasoned order strictly in accordance with law.

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

***Kolkata, the 9<sup>th</sup> October, 2025.***

Sd/-  
**[Rakesh Mishra]**  
**Accountant Member**

Sd/-  
**[Madhumita Roy]**  
**Judicial Member**

Dated: 09.10.2025.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches