

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1815/Kol/2025
Assessment Year: 2017-18**

**Khukurdaha Jagannathpur Samabay Krishi Unnayan Samity
Ltd.....Appellant
Paschim Medinipur, Ghatal,
Daspur-II, W.B- 721641..
[PAN: AADAK3947N]**

vs.

ITO, Ward-38, Midnapur.....Respondent

Appearances by:

Shri J. M. Thard, Advocate, appeared on behalf of the appellant.

Shri Pradip Kr. Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : October 14, 2025

Date of pronouncing the order : October 17, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 10.06.2025 of the National Faceless Appeal Centre [‘CIT(A)'] passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as “the Act”).

2. Brief facts of the case of the assessee are that the assessee is a society and is engaged in the activities of accepting deposits under various schemes. The assessee filed return of income declaring total income at Nil for the year under consideration. Statutory notices u/s 143(2) & 142(1) were issued but the assessee failed to respond. The Assessing Officer found that an amount of Rs.79,80,000/- was deposited by the assessee in bank during demonetization period. The Assessing Officer treated the said amount of Rs.79,80,000/- as unexplained money

u/s 69A of the Act and added the same to the total income of the assessee.

3. Aggrieved by the said order, the assessee preferred appeal before the Id. CIT(A) wherein the appeal of the assessee has been dismissed.

4. Being aggrieved and dissatisfied, the assessee is in appeal before us. The Id. AR instead of arguing on merits of the case only prayed that the matter be remitted back to the file of the Assessing Officer for fresh consideration by giving opportunity to the assessee to place documents as the order passed by the Assessing Officer confirmed by the Id. CIT(A) on the ground that the assessee failed to submit sufficient evidences to demonstrate that the operations were confined exclusively to the members. The Id. AR submits that the assessee is a cooperative society and he has sufficient documentary evidence to prove his case but due to some unavoidable circumstance the assessee could not able to produce supporting evidences.

5. The Id. DR did not raise any objection.

6. Upon hearing the submissions of the counsels of the respective parties, we have perused the impugned order and it appears to us that there is a disallowance of Rs.5,84,339/- u/s 80P of the Act. The Id. CIT(A) held that the assessee failed to furnish sufficient documentary evidence to demonstrate that the operations were confined exclusively to the members. The Assessing Officer has stated in his order that when the assessee had been asked to produce supporting evidence, no reply was received. Keeping in view the above facts and circumstances of the case, in the interest of substantive justice, we are inclined to restore the appeal to the file of the Assessing Officer with the direction to reexamine the matter afresh after affording sufficient opportunity to the assessee of hearing and to pass a speaking order after examining the explanations

and documents submitted by the assessee. The assessee is directed to fully cooperate in the remand proceedings by submitting all evidences/documents to substantiate the case.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Kolkata, the 17th October, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 17.10.2025.

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