

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.487/Kol/2024
Assessment Year: 2013-14**

**Bimla Devi Gupta.....Appellant
P-77, CIT Road, Kakurgachi,
Kol- 700054..
[PAN: AGFPG3331D]**

vs.

ITO, Ward-37(1), Kolkata.....Respondent

Appearances by:

Shri Anil Kochar, 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 18.01.2024 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 filed return of income declaring total income at Rs.2,132,710/-. The assessment of the assessee has been made by the Assessing Officer u/s 147 r.w.s. 144B of the Act making an addition of Rs.4,22,00,000/- as unexplained cash credit u/s 68 of the Act.

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

4. Being aggrieved and dissatisfied, the assessee is in appeal before us. The ld. 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 reverification. The ld. AR submits that computation regarding income shows that there is an addition of cash credit u/s 68 of the Act amounting to Rs.4,22,00,000/- but the Assessing Officer in the order of assessment has made various observation and has noted that the assessee failed to give any explanation about the nature and source about the credits and credit amount of Rs.2,63,14,000/- appearing in the bank account has been treated as unexplained cash credit u/s 68 of the Act. The ld. AR on this ground has prayed for reverification.

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

6. Upon hearing the submissions of the counsels of the respective parties, we have perused impugned order and find that the assessee has submitted return u/s 139 declaring income of Rs.2,32,710/-. The assessment has made by the Assessing Officer on income of Rs.4,24,32,710/- and it was available in the order of assessment. There is an addition of unexplained cash credit of Rs.4,22,00,000/- which was in fact disputed in this appeal. While going over the assessment order, we find that the Assessing Officer in para 5 of the assessment order has made various observation and noted in para 5.2 that the assessee failed to give any explanation about the nature and source of the credit appearing in bank account this remains unexplained. The credit of Rs.2,63,14,000/- appearing in the bank account has been treated as unexplained cash credit. Going over the order of the ld. CIT(A), we also find that the ld. CIT(A) had dismissed the appeal of the assessee without considering the fact that the assessee brought to the notice of the Assessing Officer that the amount involved is Rs.4,22,00,000/- whereas the Assessing Officer initiated the proceedings of the amount of

Rs.2,63,14,000/-. Keeping in view the above factual aspect, 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 and if necessary, the assessee may file new evidences u/r 46A of the I.T. Rules 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