

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.150/Pat/2025
Assessment Year: 2017-18

Rajeev Ranjan.....Appellant

Saket Puri New Kunj Colony,
Bazar Samiti, Patna, Bihar- 800016..
[PAN: ALFPR5222F]

vs.

ACIT, Patna..... Respondent

Appearances by:

Shri Tripurari Kumar, CA, appeared on behalf of the appellant.

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

Date of concluding the hearing : October 14, 2025

Date of pronouncing the order : October 21, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal is directed by the assessee against the order dated 23.01.2025 passed by the CIT(Appeals), under section 250 of the Income-tax Act, 1961.

2. Brief facts of the case are that the Assessing Officer completed the assessment under Section 143(3) of the Income-tax Act, 1961, determining the total income of the assessee at ₹1,46,89,000 as against the income of ₹99,90,000 declared in the return of income. The Assessing Officer made an addition of ₹46,99,000 under Section 69A of the Act, treating it as unexplained cash deposits.

3. Aggrieved, the assessee preferred an appeal before the CIT(A). However, the learned CIT(A) dismissed the appeal ex parte for non-compliance, thereby upholding the assessment order.
4. Before us, the learned Authorized Representative (AR) submitted that the addition of ₹46,99,000 made under Section 69A is wholly unjustified, since the assessee had already disclosed total income of ₹99,90,000, which included the alleged cash deposits in question. It was argued that making a separate addition of the same amount results in double taxation of the same income.
5. It was further submitted that the CIT(A) dismissed the appeal without examining this crucial factual aspect and without adjudicating the matter on merits. Accordingly, in the interest of justice, the assessee prayed that the matter may be restored to the file of the CIT(A) for fresh consideration.
6. The learned Departmental Representative (DR) fairly submitted that he has no serious objection if the matter is remanded to the CIT(A) for decision afresh after affording due opportunity to the assessee.
7. We have heard the rival submissions and perused the material available on record. It is evident that the CIT(A) has dismissed the appeal ex parte without considering the merits of the case. The assessee had filed a return declaring income of ₹99,90,000, and the addition of ₹46,99,000 appears to overlap with the disclosed income, which requires proper verification. In the interest of justice and fair play, we therefore deem it appropriate to restore the matter to the file of the CIT(A) with a direction to adjudicate the appeal afresh after affording a reasonable opportunity of being heard to the assessee. The assessee is

directed to produce all supporting documents and explanations before the CIT(A) to substantiate his claim.

8. In view of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 21st October, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 21.10.2025.

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