

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**GUWAHATI BENCH, GUWAHATI**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 176/GTY/2025**  
**Assessment Year: 2017-18**

**Nripendra Kumar Ghosh,**  
M/s United Drugs Agency,  
Panchratna Road, Goalpara,  
Assam - 783101  
[PAN: ASUPG6973G]

.....**Appellant**

**vs.**

**ITO,**  
Goalpara, Assam - 783101 ..... **Respondent**

**Appearances by:**

Assessee represented by : Pankaj Mishra, CA  
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 07.10.2025  
Date of pronouncing the order : 16.10.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. The present appeal arises from the order under Section 250 of Income Tax Act, 1961 (hereafter “the Act”) passed by the Ld. Commissioner of Income Tax (Appeals), Central (NER). [hereafter “the Ld. CIT(A)”], dated 30.04.2025.

1.1 In this case, a survey u/s 133A of the Act was carried out on the assessee. During the said survey the assessee had declared Rs. 5 lacs as undisclosed cash, which was later on retracted. Thereafter, the Ld. AO made an addition of Rs. 3,42,991/- u/s 69A of the Act, and several other additions.

2. Aggrieved with this, the assessee approached the Ld. CIT(A), where he could not attend to any of the opportunities provided for hearing. This fact is recorded in paras 5 and 6.2 of the impugned order. Needless to say, the assessee could not succeed at all at first appellate stage.

2.1 Further aggrieved, the assessee has approached the ITAT with the following grounds:

*“1. That the Ld. AO has erred in law and on facts by making an addition of Rs 3,42,991/- u/s 69A of the Act on account of an alleged negative cash balance as on 29/09/2016, despite the fact that the cash of Rs 5,00,000/- found and offered under the Pradhan Mantri Garib Kalyan Yojana (PMGKY) has already been duly accepted, tax paid, and source explained.*

*2. That the Ld. AO has erred both in law and on facts in treating the sum of Rs 10,00,000/- voluntarily disclosed by the assessee during survey as "undisclosed income" under section 69 of the Income Tax Act, 1961, despite the fact that the assessee has subsequently paid due taxes on the same, the disclosure was not corroborated by any incriminating document OR third-party confirmation, and the nature of the asset (debtors) does not qualify as unexplained money under section 69.*

*3. The Learned Assessing Officer erred in law and on facts by making an addition of Rs 87,286/- under Section 69C of the Income Tax Act, 1961 on the allegation that payments to M/s Deepak Pharmaceuticals (Rs 50,000/-) and M/s Everest Drug Distributors (Rs 37,286/-) were not recorded in the assessee's Cash Book OR Bank statements.*

*4. The Learned Assessing Officer has erred in law and on facts in making an addition of Rs 3,56,798/- under Section 69C of the Income Tax Act, 1961, alleging that the said amount represents excess cash paid to M/s Sikdar Enterprise which was either not recorded in the assessee's cash book OR recorded at a lower amount.”*

2.2 Before us, the Ld. AR argued that due to a communication gap between the assessee and his tax consultant no compliance could be made before the Ld. CIT(A). It was pleaded that one more chance may be given to present the facts before the Ld. CIT(A).

3. We have heard both the Ld. AR/DR and perused the records. It is felt that in the interests of natural justice, the assessee deserves a second chance to present the facts before the Ld. CIT(A). Accordingly, we set aside the impugned order and remand the same back to the file of Ld. CIT(A) for fresh adjudication.

4. In result, this appeal is allowed for statistical purposes.

Order pronounced on 16.10.2025

Sd/-  
**[Manomohan Das]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 16.10.2025

AK, Sr. PS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches