

**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI 'DB' BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 276/GTY/2025
Assessment Year: 2018-19**

Green Land Society (N.G.O.) (Appellant)	Vs.	Ward-2(3) Xempt, Guwahati (Respondent)
PAN: AACAG2284R		

Appearances:

Assessee represented by : Kishor Jain, FCA.

Department represented by : Amit Kumar Pandey, Addl. CIT.

Date of concluding the hearing : 26-November-2025

Date of pronouncing the order : 11-December-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 30.05.2025.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. For that on the facts and circumstances of the case as well as on the points of law the order passed u/s 147 r.w.s. 144 and u/s 250 are bad in law.

2. For that on the facts and circumstances of the case as well as on the points of law the assessing officer erred in making an addition of ₹11034000/- as unexplained expenditure u/s 69C of the income tax act 1961 and the Ld. CIT(A) also erred in confirming the same.

3. For that any other grounds may kindly be allow to be urge at the time of hearing."



3. Brief facts of the case are that the assessee is an NGO/Society and had not filed the return of income despite being required to do so u/s 139(4C)(e) of the Act as its total income without considering the exempted income had exceeded the maximum amount not chargeable to tax. The assessee was found to have withdrawn cash from a current account amounting to ₹1,10,34,000/- during the relevant previous year and since no return of income was filed, therefore, the proceedings were reopened u/s 147 of the Act after following the prescribed procedure and in notice u/s 148 of the Act was issued. The assessee failed to respond to these communications from the Ld. AO and since no satisfactory explanation was provided, therefore, the source of cash withdrawn amounting to ₹1,10,34,000/- remained unexplained and was treated as unexplained expenditure u/s 69C of the Act and added to the total income of the assessee. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A). In Form no. 35 the assessee had mentioned that *“Facts of the case will be furnished at the time of hearing.”* The Ld. CIT(A) issued four notices during the course of the appeal but the assessee did not respond to any of the notices, therefore, the addition was confirmed and the appeal was dismissed on account of non-prosecution.

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. The Ld. AR submitted that due to lack of communication between the consultant and the assessee, proper compliance could not be made. It is mentioned that the assessee has sufficient evidence for explaining the source of withdrawals and



requested that the matter may be remanded to the Ld. AO. The Ld. DR on the other hand requested that the order of the Ld. CIT(A) be confirmed.

6. Since there was no proper compliance before both the Ld. AO as well as before the Ld. CIT(A), in the interest of justice and fair play it was considered that the request of the assessee to set aside the case before the Ld. AO may be allowed so that a proper opportunity of being heard may be provided. Hence, after examining the facts of the case, we deem it appropriate to set aside the order of the Ld. CIT(A) as well as the order of the Ld. AO and remand the matter back to the Ld. AO for making the reassessment *de novo*. Needless to say, the assessee shall be given a reasonable opportunity of being heard to make any further submission it wants to make in support of its grounds of appeal and shall not seek unnecessary adjournments. Accordingly, the grounds taken by the assessee in his appeal are partly allowed for statistical purposes.

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

Order pronounced on 11th December, 2025 under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Rakesh Mishra]
Accountant Member

Dated: 11.12.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Green Land Society (N.G.O.), Chotobashjani, Chagolchara, Dhubri, Assam, 783324.**
2. **Ward-2(3) Xempt, Guwahati.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata