

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.31/Vns/2023
Assessment year:2009-10

Ramesh Chandra Jaiswal, C 119/170 Jatepur South, Sumer Sagar Road, Gorakhpur. PAN:ACQPJ 6749M (Appellant)	Vs.	Income Tax Officer, Ward 2(5), Gorakhpur (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	09.12.2025
Date of pronouncement	16.12.2025

ORDER

This appeal vide I.T.A. No.31/Vns/2023 has been filed by the assessee for assessment year 2009-10 against impugned appellate order dated 13/01/2023 (DIN & Order No. ITBA/NFAC/S/250/2022-23/1048693969(1) of National Faceless Appeal Centre, Delhi. The grounds of appeal are as under:

- "1. *Out of maturity of MIS received on 01-07-2008 in the name of my wife Maya Jaiswal, with Post Office, Thermal Power Station, Anpara, Sonbhadra-U.P. having A/c No. 10518, Investment made as on 01-07-2002 of Rs. 60000.00 and the same is matured as on 01-07-2008 with an interest of Rs. 6000.00. as per post office rule at the time of maturity of investment all the original*

documents such as passbook, Investment certificate and other related documents had been retained by post office for their own records. so I am unable to submit the documentary evidence of such investments. However, I have requested to post office for providing such documents through letter dated 22-04-2021 but no response received yet.

2. *Out of the maturity of KVPs invested by me on different dates having KVP Number 92CC823388, 92CC823389, 03CD241512, 03CD241513, 03CD241503, 03CD241504, 92CC..... 92CC..... with Date of Investment 12-10-2001 12-10-2001 12-07-2002 12-07-2002 15-07-2002 15-07-2002 19-10-2001 19-10-2001 with Amount of Investment 10000,00 10000.00 10000.00 100000.00 10000.00 10000.00 10000.00 10000.00 Date of Maturity 12-01-2009 12-01-2009 12-03-2010 12-03-2010 15-03-2010 15-03-2010 19-01-2009 19-01-2009 with Date of Actual Redemption 12-01-2009 12-01-2009 12-01-2009 12-01-2009 15-01-2009 15-01-2009 19-01-2009 19-01-2009 with Amount of Actual Redemption 20000.00 20000.00 17750.00 17750.00 17750.00 17750.00 20000.00 20000.00 respectively. As per post office rule at the time of maturity of investment all the original documents such as passbook, Investment certificate and other related documents had been retained by post office for their own records, so I am unable to submit the documentary evidence of same*
3. *Cash gift from Mother in law. As per section 56 of the Income Tax Act, 1961, Provided that monetary gift received by an individual or HUF from relatives will not be charged to tax and mother-in-law falls under the definition of relatives as per the Income Tax Act.*
4. *Cash gift from wife. As per section 56 of the Income Tax Act, 1961, 50000 Provided that monetary gift received by an individual or HUF from relatives will not be charged to tax and spouse falls under the definition of relatives as per the Income Tax Act.*
5. *Interest on FDR made as on 01-08-2008 in the name of my wife Maya Jaiswal. TDS on the same have already been deducted by the bank appropriately but certificate for the same is not provided by the bank. I have set a request letter to bank for the confirmation of the same as on 22.04.2021 but no response received yet."*

2. This appeal has been filed beyond the time limit prescribed u/s. 253(3) of the Income Tax Act, 1961 (in short the 'Act'). The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

3. In this case, assessment order dated 26.12.2016 was passed u/s. 143(3)/148 of the Act, whereby the assessee's total income was determined for Rs. 7,59,215/- (rounded off to 7,59,220/-) as against income of Rs.4,38,020/- returned by the assessee. The assessee filed appeal before the learned CIT(A). Vide impugned appellate order dated 13.01.2023, the assessee's appeal was dismissed. This appeal has been filed by the assessee against aforesaid order of learned CIT(A).

5. At the time of hearing, the assessee was represented by none. In the absence of any representation from the assessee's side, learned D. R. was heard. The learned D.R. for the Revenue relied on impugned appellate order of learned CIT(A) and on the assessment order; but left the matter to the discretion of the Bench. On perusal of grounds of appeal, it is found that the assessee has requested post office for providing documents through letter dated 22.04.2021 but the assessee did not get any response. Further, the assessee has claimed to have received gifts of Rs.50,000/- each from his mother-in-law and from his wife. Moreover the assessee has explained regarding the addition of Rs.12,000/- tax was

deducted at source by the bank but the certificate was not provided by the Bank. The assessee has stated in the grounds of appeal, sent request letter to bank for confirmation but no response was received by the assessee. These factual aspects were not looked into by the Assessing Officer and by the learned CIT(A) in proper perspective and no finding on these factual aspects has been given by them in their respective orders. In view of the foregoing, the impugned order of the learned CIT(A) is set aside and issues in dispute regarding various additions made in the assessment order are restored back to the file of the Assessing Officer with a direction to pass denovo order in accordance with law, after providing reasonable opportunity to the assessee. All the grounds of appeal are treated as disposed of in accordance with foregoing directions.

6. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 16.12.2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 16.12.2025
Aks/-

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,