

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.69/Vns/2024
Assessment year:2017-18

Chandra Shakher Prasad Chaurasia, Ward No.8, Bel Thara Road, Balua, 221715 PAN:AEZPC 4160Q (Appellant)	Vs.	Income Tax Officer, Ward-2(4), Ballia. (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	10.12.2025

ORDER

This appeal vide I.T.A. No.69/Vns/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 01/03/2024 (DIN & Order No.ITBA/APL/S/250/2023-24/1061856897(1) of Commissioner of Income Tax Appeal.

2. In this case, assessment order dated 17.03.2023 was passed under Section 143(3) r.w.s. 263 of the Income Tax Act, 1961 (in short the 'Act') whereby the assessee's total income was determined that Rs.13,82,050/-. The assessee filed appeal in the Office of learned CIT(A) vide impugned appellate order dated 01.03.2024, the assessee's appeal was dismissed.

The present appeal has been filed by the assessee against aforesaid impugned appellate order of learned CIT(A).

3. The issue in dispute in the present appeal pertains to the deposits made in the Bank account. On perusal of records, it is found that the assessee has contended that the aforesaid cash deposits made in the bank do not pertain to the assessee and instead pertain to the assessee's son. The assessee has also contended that the confusion arose because of the mistake made by the Bank. It is contended by assessee that instead of posting the PAN of the assessee's son the bank erroneously posted the PAN of the assessee which resulted in this confusion. On perusal of records, it is clear that this aspect was not verified or considered by the Assessing Officer while passing the assessment order. Further, it is found that the learned CIT(A) has dismissed the assessee's appeal without providing reasonable opportunity to the assessee.

4. At the time of hearing, the assessee was represented by none and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned Sr. D.R. for the Revenue expressed reliance on the assessment order and impugned appellate order of learned CIT(A), but left the matter to the discretion of the Bench. The claim of the assessee, that there was a mistake made by Bank in posting of PAN, requires factual verification by the Assessing Officer. Therefore, the issue in dispute regarding addition made in the assessment order is restored back to the file of the Assessing Officer with a direction to pass a de novo assessment 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.

5. 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.,