

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.114/Vns/2023
Assessment year:2017-18

New Hasni Egg Centre, Main Road, Renukot, Sonebhadra - 213217 PAN: AAMFN 8596N	Vs.	Income Tax Officer, Range-3(3), Sonebhadra
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	09.12.2025

ORDER

This appeal vide I.T.A. No.114/Vns/2023 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 29/09/2023 (DIN & Order No. ITBA/NFAC/S/250/2023-24/1056667705(1) of National Faceless Appeal Centre, Delhi .

2. In this case, assessment order dated 26.12.2019 was passed by the Assessing Officer (in short the 'AO') whereby the assessee's total income was determined that Rs.36,06,220/- as against returned income of Rs.6,94,320/-. The assessee's appeal against the assessment order was partly allowed.

3. In the present appeal has been filed by the aforesaid impugned appellate order dated 29.09.2023. In the statement of facts accompanying the appeal filed by the assessee in Form-36, the following submissions were made:

".....For the said year return was filed on income of Rs.6,94,320/- on 21.10.2017. Thereafter the case was selected for scrutiny on the allegation the there was abnormal cash deposit in bank during demonetization period. The entire allegation is totally incorrect since the cash deposit in bank was the sale proceed of business and it is routine process of depositing cash in bank year after year and the same was always accepted by the department. The assessment was completed on income of Rs.36,06,220/-. Against the assessment order first appeal was filed before CIT Appeal who vide order dated 29.09.2023 allowed the appeal in part and confirm the balance addition without providing reasonable opportunity to the assessee and without ascertaining the real fact when assessee made regular compliance before lower authorities and on each and every date due submission was filed and further some addition made by the assessing officer on estimation was also partly allowed. Thus the order of learned CIT Appeal is not a speaking order and thus being aggrieved with the order the assessee is filing appeal on following grounds for adjudication."

4. At the time of hearing, the assessee was represented by none in the absence of the representation from the assessee's side, the learned DR for Revenue was heard. Learned DR for the Revenue relied on the impugned appellate order and on the assessment order, but left the matter to the discretion of the Bench. On consideration of the aforesaid written submissions contained in statement of facts as refuted above, it is found to be necessary to make further factual verification on the disputes at the level of Assessing Officer, therefore, the issues is in dispute in the present appeal are restored back to the file of the Assessing Officer with a direction to pass to pass *denovo* order on these specific issues, 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.,