

**IN THE INCOME TAX APPELLATE TRIBUNAL  
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

श्री संदीप सिंह करहेल, माननीय न्यायिक सदस्य एवं  
श्री ओम्कारेश्वर चिदरा, माननीय लेखा सदस्य

**SHRI SANDEEP SINGH KARHAIL, HON'BLE JUDICIAL MEMBER  
AND  
SHRI OMKARESHWAR CHIDARA, HON'BLE ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.300/VIZ/2025  
(निर्धारणवर्ष/ **Assessment Year: 2019-20**)

Kaladhar Vana Purna Chandra Kadi Machilipatnam PAN: ALTPK9610L	Vs.	Income Tax Officer Ward-1 Machilipatnam
<b>(अपीलार्थी/ Appellant)</b>		<b>(प्रत्यर्थी/ Respondent)</b>

करदाता का प्रतिनिधित्व/ Assessee Represented by	:	Shri B Seshagiri Rao, Advocate (through Hybrid hearing)
राजस्व का प्रतिनिधित्व/ Department Represented by	:	Dr.Aparna Villuri, Sr.AR
सुनवाई समाप्त होने की तिथि/ Date of Conclusion of Hearing	:	15/12/2025
घोषणा की तारीख/ Date of Pronouncement	:	18/12/2025

**ORDER**

**PER OMKARESHWAR CHIDARA, AM:**

This appeal is filed by the assessee against the order of the Commissioner of Income Tax(Appeals) ["Ld.CIT(A)"], National Faceless Appeal Centre ("NFAC"), Delhi in DIN & Order No. ITBA/NFAC/S/250/2024-25/1074526409(1) dated 15.03.2025 arising

out of the order passed u/s.147 r.w.s. 144 of the Income Tax Act, 1961 (in short “the Act”), dated 27.02.2024 for the A.Y. 2019-20.

2. In the above cited case, the only grievance of the appellant is that the Ld.CIT(A) has confirmed the addition of Rs.2,29,000/- towards unexplained cash deposits into the bank account u/s 69A of the Act, without considering the submissions of the assessee. The appellant has submitted before the Ld.CIT(A) that the cash receipts are out of civil works done from small parties and income @8% was offered u/s 44AD of such gross bills of Rs.2,29,000/-, whereas, the entire amount was added by the Ld.AO as unexplained cash deposits, which was confirmed by the Ld.CIT(A).

3. Aggrieved by the orders of the lower authorities, an appeal was filed before the ITAT. During the course of appeal proceedings before the ITAT, the Ld.AR of the appellant joined through hybrid hearing. During the hearing proceedings before the ITAT, the Ld.AR of the appellant has stated that he has done some small civil works from various parties and got cash receipts of Rs.2,10,680/-. As his income is too small, the income was offered in terms of section 44AD of the Act by estimating the net profit at 8% of the gross bills. Accordingly, the income was offered. The Ld.AO and the Ld.CIT(A) did not accept his submissions and instead made the entire cash receipts as net profit.

During the hearing proceedings, the Ld.AR of the appellant has filed a paper book certain confirmation letters to demonstrate that he carried out civil development works from three parties and the cash receipts are out of the amount deposited in the bank account. These evidences were filed for the first time before the ITAT and they were not examined or enquired by the lower authorities. Hence, the Ld.AR of the appellant pleaded that the same may be treated as additional evidence while adjudicating the issue. Apart from filing these confirmation letters, the Ld.AR of the appellant relied on certain decisions of Hon'ble High Courts and the decisions of the coordinate benches.

4. The Ld.DR relied on the orders of the lower authorities.

5. The Bench decided to take Pages 93 to 96 of paper book into consideration as the appellant has stated it as "fresh evidences" in the Index of the same. After perusing the orders of the lower authorities and taking into consideration these additional evidences filed by the appellant, the Bench decided to send the issue back to the file of the Ld.AO as these confirmation letters were not filed before him and not examined by the Revenue. The decisions relied upon by the Ld.AR of the appellant are distinguishable and each case has to be analyzed based on its facts. It is an admitted fact that the genuineness of transaction, identity of person who gave money to the appellant were

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not examined by lower authorities. In the interest of justice, the submissions of the appellant should be examined and a decision is to be taken accordingly. As mentioned above, the confirmation letters stating that the appellant has done some civil works and got the cash, which was deposited in the bank account is to be examined by the Ld.AO and hence, the Bench decides to remit the issue back to the file of Ld.AO for examination and to pass order accordingly after giving an opportunity to the appellant.

6. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 18<sup>th</sup> December, 2025.

<b>Sd/-</b> (संदीप सिंह करहेल) (SANDEEP SINGH KARHAIL) न्यायिक सदस्य/JUDICIAL MEMBER	<b>Sd/-</b> (ओम्कारेश्वर चिदरा) (OMKARESHWAR CHIDARA) लेखा सदस्य/ACCOUNTANT MEMBER
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Visakhapatnam,  
Dated 18.12.2025.  
*L.Rama/SPS*

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आदेश की प्रतिलिपि अग्रेषित/ **Copy of the order forwarded to:-**

1.	निर्धारिती/The Assessee	:	Shri Kaladhar Vana Purna Chandra Kadi, 14-233, Edepalli, Machilipatnam
2.	राजस्व/ Revenue	The :	The Income Tax Officer, Ward-1, Machilipatnam
3.	The Principal Commissioner of Income Tax, Visakhapatnam		
4.	विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR,ITAT, Visakhapatnam.		
5.	The Commissioner of Income Tax		
6.	गार्डफ़ाईल / Guard file		

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam.