

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (SMC) BENCH, AGRA**

BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No. 486/Agr/2025
Assessment Year: 2017-18**

Shri Ram Gour, Hospital Road, Jagatpur, Kolaras, Shivpuri (MP)	Vs.	Income Tax Officer, Ashok Nagar.
PAN :AJSPG2995H		
(Appellant)		(Respondent)

Assessee by	Sh. Rajendra Sharma, Advocate & Sh. Manuj Sharma, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	17.12.2025
Date of pronouncement	17.12.2025

ORDER

Assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC) ("Addl./JCIT(A)-1" for short), Chennai dated 20.09.2025 for the Assessment Year 2017-18.

2. At the time of hearing learned AR brought to my notice that the assessee preferred an appeal before the learned CIT(A) against the order passed u/s. 143(3) of the Income-tax Act, 1961 ("the Act" for short). The short issue is that the assessee has deposited cash during demonetization period. In response to the notices, assessee has

attended the office of the Assessing Officer and submitted that the assessee has made the cash deposit during demonetization period out of his agricultural income. Not satisfied with the submission of the assessee, the Assessing Officer proceeded to make addition u/s. 69A of the Act.

3. Against the above said order, the assessee filed an appeal before learned CIT(A) and also raised additional grounds against making the additions by invoking provisions of section 69A of the Act. Further, he brought to my notice the findings of the learned CIT(A) in the impugned order. He submitted that the learned CIT(A) has not adjudicated the technical issue raised in additional grounds nor discussed in detail on merits of the case. He merely dismissed the appeal preferred by the assessee and prayed that the issue may be remitted back to the file of learned CIT(A) to adjudicate the technical ground as well as on merits.

4. On the other hand, learned DR relied on the findings of lower authorities.

5. Considered rival submissions and the material placed on record. I observe that the lower authorities have not made proper verification of the source of cash deposits disclosed by the assessee before them. Considering the factual matrix placed on record, I am inclined to remit the matter back to the file of learned CIT(A) to decide the appeal afresh on

additional ground raised by the assessee as well as on merits by a speaking order after giving proper opportunity of being heard the to the assessee.

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

Order pronounced in the open court on 17.12.2025 and reduced in writing on this 24th day of December, 2025.

**Sd/-
(S. RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Dated: 24.12.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra