

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 65/Ran/2025

(Assessment Year-2015-16)

Pradeep Kumar Narsaria, Opp. Income Tax Colony, H.B. Road, Lalpur, Ranchi-834001. PAN No. AAKPN 8455 G	Vs.	I.T.O., Ward-2(1), Ranchi.
Appellant/ Assessee		Respondent/ Revenue


Assessee represented by	Shri Devesh Poddar, A.R.
Department represented by	Shri R.C. Marndi, Sr.DR
Date of hearing	06/01/2026
Date of pronouncement	06/01/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2014-15/10165834 dated 27/09/2023 for the A.Y. 2015-16.
2. Shri Devesh Poddar, Id. A.R. is represented on behalf of the assessee and Shri R.C. Marndi, Id. Sr.DR represented on behalf of the revenue.
3. It was submitted by the Id. AR that the assessee is operating a small Dish-TV Recharge shop. It was a submission that the assessee had filed its return of income disclosing an income of ₹ 3,04,524/-. It was a submission that the Assessing Officer had reopened the assessment of the assessee on the ground that there was cash deposit of ₹ 2.05 crores in the bank account No. 62282357559 maintained with corporation Bank, Hazaribagh. It was a submission that the assessee does not have such an account with Corporation Bank. It was a submission that the account of the assessee with Corporation

Bank is a Current Account having account No. CBCA/01/000152. It was a submission that the said bank account number referred to by the Assessing Officer is the savings bank account of the assessee with the State Bank of India, Lalpur. It was a submission that the cash deposits in the said Corporation Bank was amount of ₹ 1,26,87,955/-. It was a submission that there was no cash deposit in the savings bank account of the assessee with the State Bank of India. It was a submission that the reasons recorded for the reopening are invalid and the assessment is liable to be quashed. The Id. AR has placed before us the copy of his current account with Corporation Bank which reads as follows:



CORPORATION BANK
Ranchi

Statement of Account Generated Date : 22-08-2022 14:55:19

Account Number : CBCA/01/000152		Party Code : 014574			
Customer Name : SHIVAM ASSOCIATES					
Join Holder Name : MR PRADEEP KUMAR NARSARIA					
Customer Address : PROP MR PRADEEP KUMAR NARSARIA					
NEAR LALPUR THANA					
H B ROAD RANCHI					
From : 01/04/2014 To : 31/03/2015					
Trans Date	Cheque No	Particulars	Debits	Credits	Balance
		Opening Balance			8,877.00
02/04/2014	0003537	By Inst. no.: 3537 on BANK OF INDIA		5,000.00	13,877.00
02/04/2014		BY CASH		80,000.00	93,877.00
02/04/2014	0003537				93,877.00
04/04/2014		BY CASH		70,000.00	1,63,877.00
04/04/2014	0865236	NEFT to DISH TV INDIA LTD Ref:045706041400007 Dt:04042014 Sl:000002 Dest:ICIC0000031	1,50,000.00		13,877.00
05/04/2014	0001213	By Inst. no.: 1213 on BANK OF INDIA		9,700.00	23,577.00
05/04/2014	0001213				23,577.00
07/04/2014		BY CASH		50,000.00	73,577.00
09/04/2014		BY CASH		50,000.00	1,23,577.00
10/04/2014		BY CASH		32,000.00	1,55,577.00
10/04/2014	0865237	NEFT to DISH TV INDIA LTD Ref:0457061041400013 Dt:10042014 Sl:000007 Dest:ICIC0000031	1,50,000.00		5,577.00
11/04/2014	0930433	By Inst. no.: 930433 on UCO BANK		3,000.00	8,577.00
11/04/2014		BY CASH		40,000.00	48,577.00
11/04/2014	0930433				48,577.00
12/04/2014		BY ABB DEP - MUMBAI - GOREGOAN CASH Dep. Slip No.0000900/ABB Sl: 00022		15,000.00	63,577.00
15/04/2014		BY CASH		67,000.00	1,30,577.00
15/04/2014		BY CASH		25,000.00	1,55,577.00
16/04/2014	0865238	NEFT to DISH TV INDIA LTD Ref:0457061641400004 Dt:16042014 Sl:000003 Dest:ICIC0000031	1,50,000.00		5,577.00
19/04/2014		BY CASH		65,000.00	70,577.00
21/04/2014		BY CASH		57,500.00	1,28,077.00
22/04/2014	0930437	By Inst. no.: 930437 on UCO BANK		4,000.00	1,32,077.00
22/04/2014		BY CASH		15,000.00	1,47,077.00
22/04/2014	0930437				1,47,077.00
23/04/2014		BY CASH		38,000.00	1,85,077.00
23/04/2014	0865239	NEFT to DISH TV INDIA LTD Ref:0457062341400002 Dt:23042014 Sl:000001 Dest:ICIC0000031	1,80,000.00		5,077.00
24/04/2014		BY CASH		25,000.00	30,077.00
26/04/2014	0003699	By Inst. no.: 3699 on BANK OF INDIA		5,000.00	35,077.00
26/04/2014		BY CASH		60,000.00	95,077.00
26/04/2014	0003699				95,077.00
28/04/2014		BY CASH		66,500.00	1,61,577.00
29/04/2014		BY CASH		38,500.00	2,00,077.00
29/04/2014	0865240	NEFT to DISH TV INDIA LTD Ref:0457062941400021 Dt:29042014 Sl:000002 Dest:ICIC0000031	1,95,000.00		5,077.00
30/04/2014	0027463	By Inst. no.: 27463 on AXIS BANK LTD		3,000.00	8,077.00
30/04/2014	0027463				8,077.00

Scanned by TapScanner

19/03/2015	0001495				
19/03/2015	0004481				1,32,726.64
20/03/2015		BY CASH			1,32,726.64
21/03/2015		BY CASH		76,000.00	2,08,726.64
21/03/2015	0907949	RTGS to DISH TV INDIA LTD UTR : CORPR92015032104570002 Bk Cd:ICIC0000031 Comn:Rs. 28.00	2,50,028.00	58,000.00	2,66,726.64
24/03/2015		BY CASH			16,698.64
24/03/2015		NACH Debit : DISH TV LTD Seq No:0798808460Upld Sl:00001 Reference No: DISH24032015340	61,900.00	1,63,500.00	1,80,198.64
24/03/2015		BY CASH			1,18,298.64
25/03/2015		BY CASH		34,300.00	1,52,598.64
26/03/2015		NACH Debit : DISH TV LTD Seq No:0815854934Upld Sl:00001 Reference No: DISH26032015330-1	1,10,000.00	30,000.00	1,82,598.64
26/03/2015		NACH Debit : DISH TV LTD Seq No:0815854935Upld Sl:00001 Reference No: DISH26032015330-2	37,100.00		72,598.64
26/03/2015		BY CASH			35,498.64
27/03/2015		BY CASH		28,510.00	64,008.64
30/03/2015		BY CASH		66,000.00	1,30,008.64
30/03/2015	0907950	RTGS to DISH TV INDIA LTD UTR : CORPR92015033004570018 Bk Cd:ICIC0000031 Comn:Rs. 28.00	2,50,028.00	1,06,500.00	2,36,508.64
30/03/2015		BY CASH			-13,519.36
31/03/2015		TO FOLIO CHARGES FOR THE PERIOD FROM 01/10/2014 UPTO 31/03/2015.	672.00	20,000.00	6,480.64
					5,808.64
		Summation	1,26,91,023.36	1,26,87,955.00	
		Closing Balance			5,808.64

The assessee's savings bank account with State Bank of India which reads as follows:

STATEMENT OF ACCOUNT				STATE BANK OF INDIA			
Name : PRADEEP KUMAR NARSARIA FLAT NO 402, NARSARIA TOWER H B ROAD, OPP. LALPUR THANA RANCHI Ranchi				LALPUR CIRCULAR ROAD NEAR LALPUR CHOWK RANCHI 834001 Branch Code :12623 Branch Phone :9771450358 IFSC : SBIN0012623 MICR : 834002032 Account No.: 62282357559 Product : SBCHQ-SBP GEN-PUB IND-ALL-INR Currency : INR			
Date : 20/08/2022		Time : 11:38:59		E-mail :			
Cleared Balance : 64,523.12Cr				Uncleared Amount : 0.00			
+MOD Bal : 6,88,349.00Cr				Monthly Average Balance: 0			
Limit : 0.00				Drawing Power : 0.00			
Int. Rate : 2.70 % p.a.				Nominee Name :			
Account Open Date : 13/05/2013				Account Status : OPEN			
Statement From : 01/04/2014 to 31/03/2015				Page No. : 1			
Post Date	Value Date	Details	Chq.No	Debit	Credit	Balance	
		BROUGHT FORWARD :				46989.00Cr	
04/04/14	04/04/14	SWEEP TFR DR TRF TO 0062339297508		36000.00		10989.00Cr	
23/04/14	23/04/14	TERM OF FD 0366D CASH DEPOSIT SELF AT 21673 HAZARIBAGH			2500.00	13489.00Cr	
30/04/14	30/04/14	INTEREST CREDIT			185.00	13674.00Cr	
02/05/14	02/05/14	DEBIT locker stamp charge		10.00		13664.00Cr	
12/06/14	12/06/14	DEP TFR NEFT AT 21673 HAZARIBAGH			1790.00	15454.00Cr	
13/06/14	13/06/14	NEFT SWEEP TFR DR TRF TO 0062345969471		5000.00		10454.00Cr	
28/06/14	28/06/14	DEBIT SMS CHARGES FOR QUAR		17.00		10437.00Cr	
08/07/14	08/07/14	BY CLEARING SBI	096060		62505.00	72942.00Cr	
08/07/14	08/07/14	BY CLEARING SBI	096057		1286.00	74228.00Cr	
11/07/14	11/07/14	SWEEP TFR DR TRF TO 0062349569785		64000.00		10228.00Cr	
31/07/14	31/07/14	TERM OF FD 0365D INTEREST CREDIT			141.00	10369.00Cr	
23/09/14	23/09/14	DEBIT SMS CHARGES FOR QUAR		17.00		10352.00Cr	
31/10/14	31/10/14	INTEREST CREDIT			104.00	10456.00Cr	
26/12/14	26/12/14	DEBIT SMS CHARGES FOR QUAR		17.00		10439.00Cr	
31/01/15	31/01/15	INTEREST CREDIT			105.00	10544.00Cr	
08/03/15	08/03/15	DEBIT SMS CHARGES FOR QUAR		17.00		10527.00Cr	
		CLOSING BALANCE :				10,527.00Cr	
Statement Summary							
Dr. Count 8		Cr. Count 8		1,05,078.00		68,616.00	
In Case Your Account Is Operated By A Letter Of Authority/Power Of Attorney Holder, Please Check The Transaction With Extra Care.							
-- END OF STATEMENT --							

4. In reply, the Id. Sr. DR submitted that in the course of assessment, there was non-cooperation by the assessee. It was also a submission that before the Id. CIT(A) also, there is non-cooperation by the assessee. It was a submission that if at all the issues may be restored to the file of the Assessing Officer for verification and readjudication.

5. In reply, the Id. Authorised Representative submitted that if the issues were being restored to the file of the Assessing Officer for readjudication, the legal issues as raised by the assessee should be left open.
6. We have considered the rival submissions. A perusal of the facts in the present case clearly shows that in the reasons recorded, admittedly the Assessing Officer has referred to the bank account number of the savings bank account but the transactions from the Current Account maintained with the Corporation Bank. It was also noticed that the figure of ₹ 2.05 crores arrived at by the Assessing Officer is not available in any of the bank accounts that have been produced before the Tribunal. However, as it is noticed that this is an ex parte order before the Assessing Officer as also before the Id. CIT(A), in the interest of justice, the issues in this appeal are restored to the file of Assessing Officer for readjudication after granting the assessee adequate opportunity of being heard. All the legal issues are left open.
7. In the result, this appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 06/01/2026.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 06/01/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi