

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA
VIRTUAL HEARING AT KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

ITA No.474/Pat/2025

Assessment Years: 2015-16

Maulana Azad College of Engineering and Technology.....Appellant
Mariam, Manzil, Anisabad,
Patna-800002..
[PAN: AABTM3371M]

vs.

ITO-Exemption, Ward-1, Patna.....Respondent

Appearances by:

Shri D V Pathy, Sr. Adv., appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 17, 2025

Date of pronouncing the order : January 08, 2026

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 29.08.2025 of the NFAC, Delhi (hereinafter referred to as the "CIT(A)") passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2015-16.

2. Brief facts of the case are that the assessee is an educational institution and is engaged in the activity of running in engineering College and the assessee-society is registered under Section 12AA of the Act. Thereafter, the Assessing Officer issued notice u/s 148 of the Act on the ground of certain transactions and cash deposits exceeding two lakhs done by the assessee with State Bank of India. The Assessing Officer held that the deposits made in the SBI was not disclosed and the same was held as unexplained money and the Assessing Officer made addition of Rs.56,79,506/- u/s 69A of the Act.

3. Aggrieved by the said order, the assessee preferred an appeal before the ld. CIT(A) wherein the appeal has been dismissed by holding that the assessee failed to file supporting documents such as balance sheets, profit & loss a/c, bank statements etc. to prove the genuineness of the transaction.

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The ld. AR argued that the ld. CIT(A) dismissed the appeal of the assessee in the absence of relevant documents. The ld. AR stated that the assessee is now ready to submit relevant documents and prayed for one more opportunity by restoring the appeal of the assessee to the file of the Assessing Officer for fresh consideration by affording opportunity to the assessee of hearing.

5. The ld. DR did not raise any objection if the matter is remitted back to the file of the Assessing Officer.

6. After hearing the submissions of the counsels of the respective parties and perusing the orders of the lower authorities, it appears to us that the Assessing Officer made the said addition due to failure on the part of the assessee to submit relevant documents and also the ld. CIT(A) dismissed the appeal of the assessee by confirming the order of the Assessing Officer only on the ground of non-submission of documentary evidence to substantiate the deposits in SBI bank of Rs.56,79,506/-. Considering the above facts and on the request of the assessee, in the interest of natural justice, we inclined to restore the appeal of the assessee to the file of the Assessing Officer with the direction to adjudicate the matter afresh after affording sufficient opportunity to the assessee of hearing by examining the documentary evidences which will be submitted by the assessee during the remand proceeding. The assessee is directed to fully cooperate in the remand proceedings by submitting all evidences/documents to substantiate its claim.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 8th January, 2026.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 08.01.2026.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches