

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.318/Pat/2025**  
Assessment Year: 2017-18

**Md. Quaisar Perwez.....Appellant**

S/o Abdus Subhan, Marwa, Baisi,

Purnea, Bihar – 854315.

**[PAN: BZSPP2123H]**

**vs.**

**ITO, Ward-3(1), Purnea..... Respondent**

**Appearances by:**

Shri Ravi Shankar, Adv., appeared on behalf of the appellant.

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

Date of concluding the hearing : January 08, 2026

Date of pronouncing the order : January 12, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal filed by the assessee is directed against the order dated 17.02.2025 passed by the NFAC, Delhi u/s 250 of the Income Tax Act, 1961 (the ‘Act’) for the assessment year 2017-18.

2. Brief facts of the case are that the assessee filed his return of income for the assessment year 2017–18 declaring a total income of ₹3,03,980. The case of the assessee was selected for limited scrutiny on issues relating to cash deposits, cash withdrawals, and cash deposits during the demonetisation period. Accordingly, notice under section 143(2) of the Income-tax Act, 1961 was issued to the assessee. During

the course of assessment proceedings, the assessee submitted that he was operating as a Customer Service Point (CSP) of Central Bank of India. In support of his claim, the assessee furnished a copy of the agreement with M/s CSC e-Governance Services India Limited, which appointed him as a CSP operator. The assessee explained that he earned commission income on account of cash deposits and cash payments made on behalf of the bank and that he was providing basic banking facilities to local people who otherwise had limited access to banking services. The Assessing Officer noted that the reasons for selection of the case were:

1. Cash deposits during the demonetisation period, and
  2. Cash withdrawals and cash deposits during the year.
3. On verification of the bank statements with Central Bank of India, the Assessing Officer observed cash deposits of ₹1,76,000 and ₹3,18,000 during the demonetisation period in two different bank accounts. Except for these amounts, no significant cash deposits were noticed during the rest of the financial year. However, the Assessing Officer was not satisfied with the explanation furnished by the assessee and, accordingly, made an addition of ₹3,18,000 to the returned income. Thus, the total income of the assessee was assessed at ₹6,21,980.
4. Aggrieved by the assessment order, the assessee preferred an appeal before the CIT(A). The CIT(A) dismissed the appeal and confirmed the addition.

5. Dissatisfied with the order of the Ld. CIT(A) assessee is in appeal before this tribunal. At the time of hearing Ld.AR stated that in the first paragraph of the appellate order, the CIT(A) incorrectly mentioned the name of the assessee as “Piyush Gordhanbhai Patel” instead of the correct name, “Md. Quaisar Perwez”. Further, while confirming the addition, the CIT(A) stated that cash of ₹3,81,000 was deposited in the bank account, whereas the Assessing Officer had made an addition of only ₹3,18,000 only. Thus, the CIT(A) appears to have misdirected himself on facts, which is evident from the appellate order itself

6. On the other hand, the Ld. DR did not controvert the factual errors pointed out in the order of the CIT(A).

7. We, after hearing the rival submissions and perusing the material available on record, we find that the order passed by the Ld. CIT(A) suffers from apparent factual errors. There is a clear mistake in mentioning the name of the assessee as well as the quantum of cash deposits allegedly sustained. Such errors demonstrate non-application of mind by the Ld. CIT(A) while adjudicating the appeal. In view of these infirmities, we are of the considered opinion that the matter requires fresh adjudication. Accordingly, in the interest of justice and fair play, the entire issue is restored to the file of the AO with a direction to re-examine the matter afresh, after affording a reasonable opportunity of being heard to the assessee. The assessee is also directed to comply with all notices and cooperate in the appellate proceedings. In case of failure to comply, the AO shall be at liberty to pass an order in accordance with law based on the material available on record.

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

***Kolkata, the 12<sup>th</sup> January, 2026.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 12.01.2026.

*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