

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.809/Lkw/2025
Assessment Year:2015-16

Rajiv Shukla, 15, Khurseed Bagh Colony, Baseeratganj, Naka Hindola, Lucknow-226018 PAN:APAPS1353P (Appellant)	Vs.	Income Tax Officer-3(3), Lucknow-New (Respondent)
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Appellant by	None
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.809/Lkw/2025 has been filed by the assessee for assessment year 2015-16 against impugned appellate order dated 21/10/2025 (DIN & Order No.ITBA/APL/S/250/2025-26/1081884909(1) of Addl./Joint Commissioner of Income Tax (Appeals) ["Addl./JCIT(A)" for short]. In this appeal the assessee has raised the following grounds:

- "1. *Because the CIT(A) has erred on facts and in law in upholding the addition of Rs.2,58,000/- being cash deposited in bank as unexplained under section 69 of the Act, the addition is contrary to facts, bad in law be deleted.*

2. *Because the AO has failed to appreciate the facts and circumstances of the case and has arbitrarily held that the cash deposited in bank is in excess which is unexplained, factually incorrect, the addition of Rs.2,58,000/- made and upheld by the CIT(A) is bad in law be deleted.*
3. *Because the cash deposited in the account relating to Dairy business for which no accounts are maintained, the assessee's explanation having not been found to be false or untrue, the addition of Rs.2,58,000/- made being contrary to facts be deleted."*

(B) In this case assessment order dated 21/11/2017 was passed u/s 143(3) of the I. T. Act whereby the assessee's total income was assessed at Rs.8,16,460/- as against returned income of Rs.5,58,460/-. In the aforesaid assessment order, an addition of Rs.2,58,000/- was made on account of cash deposit in bank. The assessee's appeal was dismissed by the learned CIT(A) vide impugned appellate order dated 21/10/2025. The present appeal has been filed by the assessee against the aforesaid impugned appellate order dated 21/10/2025 of learned CIT(A).

(B.1) At the time of hearing, learned Departmental Representative placed reliance on the assessment order and on the impugned appellate order of learned CIT(A) but left the matter to the discretion of the Bench.

(C) On perusal of assessment order, it is found that the assessee's explanation was rejected by the Assessing Officer in a summary manner merely observing; *"On perusal of bank statement it is noticed that contention of the assessee that rest amount from drawing during the previous year is not correct."* Further it is found that the assessment order was passed without providing reasonable opportunity to the assessee. The perusal of the impugned order of learned CIT(A) shows that the assessee's appeal has been dismissed because of non prosecution. The learned CIT(A) dismissed the assessee's appeal without passing a speaking order on the

merits of the disputed addition amounting to Rs.2,58,000/-. In view of the foregoing, the order of learned CIT(A) is set aside and the issue in dispute regarding the aforesaid addition of Rs.2,58,000/- is restored back to the file of the Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity of being heard to the assessee.

(D) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 29/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/01/2026
*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,