

IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. No.455/PAN/2025

(A.Y. 2017-18)

James Christopher, H.No.11, Behind Kiran Niketan Prim, Zuarinagar-403726, Goa.	Vs .	ITO-Ward 2(4), Pundalik Niwas, Rua-De-Qurem, Cortim, Panaji, Goa-403001,
PAN, No.ABMPC9362N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Sri.Sandesh Padiyar.AR
Revenue by	Shri.S.Gurukumar.Sr.DR

सुनवाई की तारीख/Date of Hearing	22.01.2026
घोषणा की तारीख/Date of Pronouncement	29.01.2026

**ORDER**

**PER PAVAN KUMAR GADALE ,JM:**

The assessee has filed the appeal against the order of the ADDL/JCIT(A) Thiruvananthapuram passed u/sec143(3) and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition u/sec69A of the Act made by the Assessing officer.

2. The brief facts of the case are that, the assessee is a lecturer in MES College Zuari Nagar, Goa. The assessee has filed the return of income for A.Y.2017-18 on 4.08.2017 disclosing a total income of Rs.8,54,310/-. Subsequently the case was selected for Limited Scrutiny

and notice u/sec 143(2) and u/sec142(1) of the Act are issued calling for the details. The Assessing Officer (AO) based on the CASS reasons /information found that the assessee has made cash deposits aggregating to(i) Rs.6,55,000/- in Canara Bank Vasco De Gama Branch and (ii) Rs.5,40,000/- in the Corporation Bank Vasco De Gama during the demonetization period in F.Y.2016-17 and notice was issued to furnish the details of sources of deposits and to substantiate the credits in the bank account. Whereas the assessee has filed the explanations mentioning that the cash deposits in the bank accounts are out of cash with drawls made in F.Y2016-17 referred at page no.2 of the assessment order. Whereas the A.O. has dealt on the submissions/details and was not satisfied with the explanations and relied on the provisions of section 69A of the Act and judicial decisions and made addition of unexplained money u/sec69A of the Act of Rs.11,95,000/- and assessed the total income of Rs.20,49,310/- and passed the order u/sec 143(3)of the Act dated 05.12.2019.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) has considered the grounds of appeal, statement of facts, submissions and findings of the A.O but has sustained the addition u/sec69A of the Act and dismissed the assessee appeal. Aggrieved by the order of the CIT(A), the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has erred in confirming the action of the A.O overlooking the facts and submissions of the assessee in the proceedings. Further the Ld.AR submitted that the assessee has a good case on merits and has filed submissions along with supporting evidences in lieu of show cause notice dated 20-11-2019 after the compliance date on 9-12-2019 and whereas the assessing officer has passed the assessment order u/sec143(3) of the Act on 5.12.2019 and prayed for opportunity to substantiate the cash deposits with cash with drawls made in F.Y.2016-17 before the lower authorities. Per contra, the Ld. DR supported the order of the CIT(A) .

5. Heard the rival submissions and perused the material on record. The crux of the disputed issue envisaged by the Ld.AR that the CIT(A) has erred in sustaining the addition under section 69A of the Act without providing proper opportunity and overlooking the facts and material evidences. The assessee has filed all the details before the lower authorities and the CIT(A) has not considered the documents and information supporting the claim of the assessee. Prima-facie, the CIT(A) has dealt on the findings of the AO and there are no findings on the submissions/evidences of the assessee filed in the proceedings referred and has not allowed the grounds of appeal. Therefore, considering the overall facts, circumstances and principles of natural justice shall

provide with one more opportunity of hearing and accordingly restore the disputed issues to the file of the Assessing officer for afresh adjudication on merits and the A.O. shall provide adequate opportunity of being heard to the assessee and the assessee should also cooperate in submitting the information. And the grounds of appeal of the assessee are allowed for statistical purpose.

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

Order pronounced on 29/01/2026 as per rule 34(5) of the ITAT Rules 1963.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Panaji Dated: 29/01/2026

**Copy of the Order forwarded to:**

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,  
(Asstt. Registrar)ITAT,  
Panaji.

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			