

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.15/RPR/2026

निर्धारण वर्ष / Assessment Year : 2013-14

Mohammad Shahid
Near Teachers Colony, Gauri Ganesh Colony,
Shubham Vihar, Ward-14, Mangla,
Bilaspur (C.G.)
PAN: DEMPS0058M

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-1(2), Billaspur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.K Sharma, Advocate
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 05.02.2026

घोषणा की तारीख / Date of Pronouncement : 06.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 12.11.2025 for the assessment year 2013-14 as per the grounds of appeal on record.

2. The Ld. Counsel for the assessee submitted that the assessee is illiterate and he is running a small shop of selling and repair and maintenance of furniture. It was submitted by the Ld. Counsel that all the transactions have been made by the assessee in his business through cash and he has no current account and he used only savings bank account for his business. It was submitted by the Ld. Counsel that out of the income derived from selling, repair and maintenance of furniture, the assessee had made cash deposits of Rs.12,68,800/- in his savings bank account. In other words, the source of cash deposits were from his source of income as submitted/disclosed before the Department. The A.O opined however that the assessee has failed to explain the nature and source of the said cash deposits and accordingly, made an addition of Rs.12,68,800/- in the hands of the assessee.

3. The Ld. CIT(Appeals)/NFAC dismissed the appeal of the assessee on the ground that the nature and source of the cash deposit was not explained by the assessee upholding merely the findings of the A.O.

4. I have heard the submissions of the parties herein and carefully perused the materials available on record. On careful perusal of the order of the Ld. CIT(Appeals)/NFAC, it transpires that the assessee had made submissions a/w. various documents which were not verified and inquired by the Ld. CIT(Appeals)/NFAC in terms with Section 250 (4) & (6) of the Act. In order to balance the scales of justice, it would be appropriate to remand the matter to the file of the A.O to verify the contention of the assessee and factually decide through a speaking order regarding correctness of the contention raised by the assessee while complying with the principles of natural justice.

5. In view of the aforesaid facts, the order of the Ld. CIT(Appeals)/NFAC is set aside and remanded to the file of the A.O to pass fresh assessment order as per aforesaid directions.

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

Order pronounced in open court on 06th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 06th February, 2026.
SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur