

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR “SMC” BENCH : NAGPUR**  
*(through virtual)*  
**BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER**

**I.T.A.Nos.737 & 738/NAG/2025**  
**(Assessment Years : 2021-22 & 2022-23)**

Balika Subhash Pawar, 312-C, Munshiwada, Killa Road Mahal, Nagpur.  PAN : BCRPP 8782 J  (Appellant)	vs.	DCIT/ACIT, Central Circle-1(1), Nagpur.     (Respondent)
---	-----	--

For Assessee :	Shri Anand Mehta, CA
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	04.02.2026
Date of Pronouncement :	10.02.2026

**ORDER**

These appeals at the instance of the assessee are directed against separate orders of Ld. Commissioner of Income Tax (Appeals)-3, Nagpur [“CIT(A)”], evenly dated 15/09/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which are arising out of separate assessment orders evenly dated 23.06.2025 passed u/s. 147 r.w.s. 144 of the Act for the Assessment Years 2021-22 & 2022-23 (A.Y.) respectively.

2. The assessee in the instant two appeals have raised a common issue challenging the addition of ₹ 5,00,000/- and ₹1,95,000/- made by the Ld. Assessing Officer (AO) for A.Ys.

2021-22 & 2022-23 towards unexplained money u/s. 69A of the Act.

3. At the outset, learned counsel for the assessee submitted that the impugned addition has been made based on the transactions appearing in the bank account jointly held by the assessee and her husband. The transactions giving rise to the impugned addition have already been accounted for in the audited books of account of the sole proprietorship concern M/s. Jai Bhavani Bullion Touch, owned by the assessee's husband. It is further submitted that assessment orders have been passed *ex parte* as best judgment assessments u/s. 147 r.w.s. 144 of the Act and therefore, if an opportunity is granted, then all relevant documents exhibiting accounting of the alleged transactions in the regular books of accounts of assessee's husband can be placed before Ld. Jurisdictional Assessing Officer (JAO).

4. On the other hand, Ld. Departmental Representative (DR) supported the orders of both the authorities below.

5. I have heard rival contentions and perused the records placed before me. I observe that assessee is an individual and mainly deriving income from agricultural activities, interest income and tuition business. Income of ₹ 4,51,150/- and ₹3,84,370/- declared in the returns of income for A.Ys. 2021-22 & 2022-23, e-filed on 30.12.2021 & 28.07.2022. So

far as the issue raised in the instant two appeals is concerned, Ld.AO on carrying out the re-assessment proceedings u/s. 147 of the Act observed that there are certain credit entries in the bank account of the assessee and for no proper explanation, addition of ₹ 5,00,000/- and ₹ 1,95,000/- has been made for A.Ys. 2021-22 & 2022-23. Before this Tribunal, learned counsel for the assessee has stated that bank account in which the alleged transactions are appearing is jointly held by the assessee and her husband and that the bank account is operated by the assessee's husband and only the name of the assessee is mentioned as joint owner. It is also submitted that assessee's husband runs a sole proprietorship concerned in the name of M/s. Jai Bhavani Bullion Touch and that the transactions appearing in the alleged bank account have been duly accounted for in the regular books of accounts which are audited and tax audit report have been e-filed along with income tax returns. However, since the assessee failed to respond to the notices issued by the Ld. JAO, best judgment assessment has been framed.

6. Considering the contentions of the learned counsel for the assessee along with details placed in the paper book and also in the larger interest of justice, I deem it appropriate to afford one more opportunity to the assessee and restore the issues raised in the instant two appeals to the file of Ld.JAO for carrying out *denovo* assessment. Needless to mention that

Ld. JAO shall afford a reasonable opportunity of being heard to the assessee and then decide the issues in accordance with law. The assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 10.02.2026

Sd/-  
[MANISH BORAD]  
ACCOUNTANT MEMBER

Dated : 10<sup>th</sup> February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary  
ITAT, Nagpur