

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH**  
**VIRTUAL BENCH AT KOLKATA**

**BEFORE SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER**  
**AND**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.231/GTY/2025**  
**Assessment Year: 2017-18**

**Girish Kumar Konthoujam.....Appellant**  
**Ningthoukhong Bazar, Ward No.2 Bishnupur,**  
**Sub-Division Bishnupur Dist-795126..**  
**[PAN: EJCPK0452B]**

**vs.**

**ACIT, Circle (Shl-C-(9)(1)), Imphal .....Respondent**

**Appearances by:**

Shri Bhupender Shah, AR, appeared on behalf of the appellant.

Shri Santosh Kumar Karnani, Addl. CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 27, 2026

Date of pronouncing the order : January 28, 2026

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

This appeal filed by the assessee is directed against the order dated 07.08.2024 of the NFAC, Delhi (hereinafter referred to as the "CIT(A)") passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2017-18.

2. Brief facts of the case are that the assessee has not filed any return for AY 2017-18. As per a 'Suspicious Transaction Report' (STR) information received in Insight portal under the category High Risk CRIU/VRU it revealed by the Assessing Officer that the assessee made purchase of immovable property worth Rs.1,02,50,000/- during the FY 2016-17 at Bangalore. The case of the assessee was reopened by issuing notice u/s 148 of the Act. The Assessing Officer completed the assessment 147 r.w.s. 144 r.w.s. 144B of the Act by making addition u/s 69 of the Act of Rs.1,02,50,000/- as unexplained investment.

3. Aggrieved by the said order, the assessee filed an appeal before the CIT(A) wherein the ld. CIT(A) dismissed the appeal of the assessee due to non-submission of relevant documents to prove the case.

4. Aggrieved and dissatisfied, the assessee is in appeal before us. At the time of hearing, the Ld. AR submits that the Assessing Officer passed an order u/s 144 without considering any verification from mother of the assessee who financed for purchasing of the property at Bangalore during the year under consideration rather only based on the information received in Insight portal. He further submits that the ld. CIT(A) dismissed the appeal of the assessee due to failure to produce some documents to substantiate the case. The Ld. AR therefore prayed for one fresh opportunity to be given to produce relevant details/documents to prove his case.

5. The Ld. DR did not make any objection to the above proposal of the ld. AR.

6. We have considered the submissions of the counsels of the respective parties and perused the material available on record. We find that the Assessing Officer made the above addition only on the basis of information received in Insight portal and passed his order u/s 144 without properly examining the source of the investment made by the assessee to purchase the said flat during the year under consideration. We also find that during the appellate proceedings, the assessee failed to submit certain documentary evidences resulting into the dismissal of the appeal of the assessee. Under the circumstances and in the interest of natural justice, we deem it appropriate to remand the matter back to the file of Assessing Officer with the direction to adjudicate the matter afresh after considering the documentary evidences/details. The assessee is directed to fully cooperate in the remand proceedings by producing supporting documents/details to substantiate the claim of the assessee.

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

***Kolkata, the 28<sup>th</sup> January, 2026.***

Sd/-  
**[Rakesh Mishra]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 28.01.2026.

RS

*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