

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "DB", JABALPUR**

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.174/JAB/2024
Assessment year: 2017-18

Mayuri Poddar Satyam Poddar Colony, Sagar, Madhya Pradesh-470002. PAN:BOQPP1228G (Appellant)	Vs.	ITO Ward-3, Sagar Income Tax Office, Civil Lines, Sagar, Madhya Pradesh-470001. (Respondent)
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Appellant by	None (Adjournment application)
Respondent by	Shri N. M. Prasad, Sr. DR-1

ORDER

PER ANADEE NATH MISSHRA: A.M.

(A) This appeal vide I.T.A. No.174/JBP/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 17.09.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1068739098(1) of Ld. Commissioner of Income Tax (Appeals) ("CIT(A)", for short). The grounds of appeal are as under:

"1. AO has made addition of 6,01,368/- on account of excess cash deposited in the bank account., by applying some imaginary formula, without even verifying the books of accounts which are audited by a Chartered Accountant and without considering the reply of the assessee. Assessee had also submitted the detail reply along before the CIT(A) but same was not considered by him and dismissed the appeal of assessee in this ground. It is requested kindly delete the addition made by AO.

2. AO has made addition of 7,99,500/- on account of unexplained investment i.e. assuming that the assessee has repaid seemed loan of Rs. 7,99,500/- obtained from bank as paid out of books whereas the same is reflected and is paid out of the regular books of accounts which are audited by Chartered Accountant. In the first appeal before the CIT(A) assessee has submitted the detail reply after which CIT (A) had partly allowed appeal of assessee in this ground by deleted the addition of Rs. 7,04,500/- and confirming the addition of Rs. 95,000/-. It is requested kindly delete the addition made by AO.

3. The assessee craves leave to add alter any of the grounds of appeal before or at the time of hearing."

(B) The facts of the case, in brief, are that in this case, the assessee filed his return of income on 28.10.2017 declaring total income at Rs.13,94,350/. The Assessing Officer ("AO", for short) completed the assessment and passed assessment order 23.12.2019 u/s 143(3) of the Income Tax Act, 1961 ("Act", for short) and determined the total income of the assessee at Rs.54,66,772/- by making various additions. The assessee carried the matter in appeal before learned CIT(A). Vide impugned appellate order dated 17.09.2024, the assessee's appeal was partly allowed by the learned CIT(A). Now the assessee is in appeal before the Income Tax Appellate Tribunal.

(C) At the time of hearing before us, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned Departmental Representative for Revenue was heard. After deliberation on the grounds of appeal, it is found that the assessee has contended that the order has been passed by the Assessing Officer without verifying the audited books of account and without considering the reply submitted by the assessee. In view of the foregoing, the issues in dispute in the grounds of appeal are restored back to the file of the AO, with the direction to pass *de novo* order in accordance with law, after providing reasonable opportunity to the assessee and after giving due consideration to all relevant materials such as the submissions made by the assessee, audited report etc. The Ld. Departmental Representative for Revenue was in agreement with this at the time of hearing before us. All grounds of appeal are treated as disposed of in accordance with our aforesaid direction.

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

(Order pronounced in the open court on 13/02/2026)

Sd/-
[KUL BHARAT]
VICE PRESIDENT

Sd/-
[ANADEE NATH MISSHRA]
ACCOUNTANT MEMBER

Dated: 13/02/2026

Vijay Pal Singh (Sr. PS)

Copy of the order forwarded to :

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