

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.807/RPR/2025

निर्धारण वर्ष / Assessment Year : 2014-15

Selestina Tirkey
C/o. Aghya Kerketta, Ganga Nagar,
Phase-II, Behind 36 Mall,
Mangla Chowk, Bilaspur (C.G.)-495 001
PAN: ARAPT0339E

.....अपीलार्थी / Appellant

बनाम / V/s.

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

.....प्रत्यर्थी / Respondent

Assessee by : Shri Yash Dhariwal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 18.02.2026

घोषणा की तारीख / Date of Pronouncement : 18.02.2026

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

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 16.10.2025 for the assessment year 2014-15 as per the grounds of appeal on record.

2. The brief facts in this case are as follows:

“As per the information available on records, the assessee has purchased an immovable property for a consideration of Rs.33,84,000.00. As per the copy of the registered deed dated 21.01.2014, it is seen that the assessee has along-with Smt. Syciliya Kerketta, w/o Anand Kerketta has purchased 1.16 acres of land at Bahtarai, Bilaspur for a consideration of Rs.33.84.000.00. It is also seen that the entire consideration has been paid in cash. In the reply as regards the source, she has stated that her share on purchase of land was Rs.1.88.000.00 which was paid in cash. Since the total sale consideration paid against the purchase of the property is of Rs.33,84,000.00 which is purchased by two persons, the contention of the assessee is found illogical. It is also seen that the cost of stamp duty of Rs.1,76,000.00 and registration fee of Rs.27,247.00 have also been incurred by the purchasers. Accordingly, the total investment towards purchase of the property comes to Rs.35,87,247.00 on which the share of the assessee works out to Rs.17,93,624.00. The assessee has failed to explain the nature and source of the investment in purchase of immovable property. The onus is on the part of the assessee to satisfactorily explain the nature and source of the investment which the assessee has not discharged. Under these circumstances, the unexplained investment of Rs.17,93,624.00 is treated as deemed income of the assessee in terms of section 69 of the Income-tax Act, 1961 and shall be added to compute the total income of the assessee for the assessment year 2013-14. Penalty proceedings U/s.271(1)(c) of the Income Tax Act, 1961 are initiated.”

3. When the matter went before the first appellate authority, the Ld. CIT(Appeals)/NFAC had dismissed the appeal of the assessee observing as follows:

“.....Accordingly, as appellant is a non-filer AO initiated relevant re-assessment proceedings as applicable as per law and during the relevant proceedings appellant could not explain the entire gamut of facts as attributable to purchase of property for a total consideration of Rs.33.84 lacs by the appellant as per the sale deed with explainable sources as applicable under I.T Act. In the absence of the same. AO arrived at 50% of the appellant share in the purchase of property as per the registered deed as at Rs.17.93 lacs and treated the same as involving unexplained investment u/s.69 r.w.s.115BBE of I.T Act. In the light of these facts on perusal of appellant submissions/GOA/contentions etc., it is noticeable that appellant is contending that, though the registered sale deed is in appellant name along with other co-owner, entire land belongs to a total 18 persons including the appellant and for the administrative convenience to avoid such multiple registrations in 18 persons names, the stated property is only registered in the name of two persons and accordingly, pleaded the investment value as attributable to all these persons as per the sharing agreement entered by these people and accordingly requested to hold the addition as made by AO as not maintainable. However, to further substantiate such contentions, appellant did not adduce any such reconcilable justifications/substantiations as applicable as per the I.T Act for its reconciliation with relevant sale deed as attracted by such provisions of I.T Act to hold the investment value of the appellant to be at variance with the registered sale deed as per the facts of case. Accordingly, by virtue of registered sale deed in the name of the appellant during the year appellant is squarely attracted by relevant provisions of I.T Act to explain sources of the investment as pertains to his half share not withstanding its other arrangements if any as pertains to other shareholders if any prior to or after such registration of property in appellant 's name as per the sale deed clearly

depicting appellant share as co-owner along with only other person as analysed and observed by AO in the assessment order involving appellant related investments in this property as only at Rs.17.93 lacs. In the light of these apparent facts appellant mere claims to hold the registration as made in the appellant name as not applicable holding the land as pertains to various other persons along with appellant and such registration of property in appellant name as only made to avoid such multiple registrations on all these persons neither has a basis nor has any justification as per the provisions of I.T Act to substantiate investments u/s.69 of I.T Act as applicable to appellant share in this property contrary to the evidential value of registered sale deed of appellant . Further, appellant has sought for submissions of various further details/evidences as attributable to such arrangements made with such other co-owners not withstanding its registered sale deed to avoid multiple registrations as discussed above holding the same as attracted by Rule 46A of I.T Rule for its consideration contrary to the evidentiary value of registered sale deed of appellant as discussed above. However, appellant did not substantiate such applicability of specific provisions/facts of the case as applicable to appellant facts of case to attract Rule 46A of I.T Rules as appellant has provided sufficient time and opportunities during the assessment proceedings as appellant has indeed availed and replied as discussed by AO in the assessment order. Considering these facts of case, and keeping in view the overall claims/contentions of the appellant to hold registered sale deed as not acceptable to compute appellant investments as it is merely done to avoid multiple registrations etc., as discussed supra and thereby appellant plea to seek for such admission of relevant documents contrary to the registered sale deed as analysed by AO as involving substantial primary evidence is to be treated as not maintainable and justifiable and accordingly same are treated as not attracted by these provisions under Rule 46A as applicable as discusses In the light of these apparent facts of case involving apparent discrepancies on the claims of the appellant as discussed supra, appellant mere claims to hold the additions as made by AO as not attributable to appellant investments in property is to be

treated as not maintainable and thereby appellant relevant contentions/claims are to be treated as far from truth and justifiability contrary to the evidentially value of final sale deed as took place in the name of the appellant during the year as assessed by AO. Further, appellant has placed reliance on various citations as per the submissions to hold the same as allowable and on perusal of facts of case 7 ratios of adjudication of the citations as applicable to appellant facts of case involving disowning/disregarding the registration deed and its full share value as pertains to appellant as discussed supra and the same are neither comparable nor equitable in its facts of case and ratios of adjudication apparently as per law. Further, appellant did not bring out such comparative analysis as applicable to appellant facts of case and ratios of adjudication as attributable to the citations as needed to adduce and thereby appellant mere contentions on this analogy is to be treated as not maintainable as per the facts of case and circumstances as explained above. Considering all these facts of case, apparently there exists no infirmity in the order of the AO as per the facts available on record and in view of the same, appellant various inter-related/over-lapping contentions as advanced in grounds of appeal needs to be treated as not maintainable as per law and thereby appellant appeal against the assessment order passed u/s. 144 r.w.s. 147 of I.T Act dated 20.12.2019 for AY 2014-15 is dismissed as per facts available on merits, as reasoned and discussed supra. Accordingly, appellant appeal is dismissed as not maintainable as per law.

6. Accordingly, appellant appeal against the assessment order passed u/s.144 r.w.s. 147of I.T Act, dated 20.12.2019 for AY 2014-15, is dismissed as not maintainable as per facts available on record on merits as reasoned by AO as discussed supra.

7. In the result, appellant appeal for A.Y.2014-15 is dismissed.”

4. That as discernable from the order of the Ld. CIT(Appeals)/NFAC, certain additional evidences were furnished before the first appellate authority/NFAC which were not admitted by the said authority at the appellate stage. It had been contended before me by the Ld. Counsel for the assessee that said additional evidences were crucial to decide the merits of the matter since the said document was an “affidavit” of the other persons who were purchaser of the said property a/w. the assessee and therefore, this affidavit is crucial for determination of the facts and circumstances of the case and to decide taxable liability, if any, in the hands of the assessee. I find that similar issue regarding admission of additional evidence under Rule 46A(3) of the IT Rules, 1962 has been adjudicated by the **ITAT, Division Bench, Raipur** in the case of **Shri Shyam Oil Extractions Pvt. Ltd. Vs. The Income Tax Officer/ACIT-2(1), ITA No.339/RPR/2025, A.Y.2016-17, dated 05.02.2026** observing as follows:

“12. Further, we find that the Hon’ble High Court of Chhattisgarh in the case of **Manoj Kumar Jain Vs. ITO, TAXC No.61 of 2025, order dated 07.04.2025** has held that the ITAT has committed grave legal error in rejecting the application without considering the fact as to whether the documents filed by the assessee are required for just and proper disposal of the appeal in light of Rule 29 of the ITAT Rules. In the said referred judgment, additional evidences were filed for admission before the Tribunal whereas, in the case of the assessee additional evidences were filed before the Ld. CIT(Appeals) which he had rejected.

13. We have also gone through the reasons recorded in the petition filed by the Ld. Counsel for the assessee as to

why these evidences have been filed as additional evidences for the first time before the Ld. CIT(Appeals) and we do not find any malafide conduct on the part of the assessee. At the same time, the Ld. CIT-DR has not brought on record any evidence/document opposing the plea of the assessee and rather, fairly conceded that in the greater interest of justice, the matter needs to be revisited by the first appellate authority considering all these additional evidences filed on record in compliance to Rule 46A(3) of the IT Rules, 1962.

14. Having heard the submissions of the parties herein, considering the documents on record and as per directives of the Hon'ble Jurisdictional High Court, we are of the view that **firstly**, any quasi-judicial authority shall have to consider all the documents on record before arriving at a conclusion so that there is clear reasoning in the order itself which reveals that the said authority has arrived at a such conclusion. **Secondly**, Rule 46A(3) of the IT Rules, 1962 shall be complied with so that ground report can be obtained from the A.O regarding all those additional evidences which were filed by the assessee. **Thirdly**, no prejudice is caused to the revenue if the matter is remanded to the file of the Ld. CIT(Appeals) for complying with Rule 46A(3) of the IT Rules, 1962 regarding the said additional evidences. In view thereof, we set-aside the order of the Ld. CIT(Appeals) and remand the matter back to his file while admitting the additional evidences in terms with Rule 46A(3) of the IT Rules, 1962 and having admitted the said additional evidences, we direct the Ld. CIT(Appeals) to adjudicate the matter denovo while complying with the principles of natural justice. The Ld. CIT(Appeals) shall in compliance to Rule 46A(3) of the IT Rules, 1962 call for a remand report from the A.O and pass a speaking order considering all the additional evidences/documents filed by the assessee on record in terms with Section 250(4) & (6) of the Act.

15. In the result, appeal of the assessee in ITA No.339/RPR/2025 for A.Y. 2016-17 is allowed for statistical purposes.”

5. It is a settled legal principle that quasi-judicial authority has to adjudicate the matter while considering all the documents placed on record and the said authority cannot summarily brush aside any

document and has to carefully consider them before arriving at a particular conclusion. Considering the entire facts and circumstances, the 'affidavit' is admitted as additional evidence in terms with Rule 46A of the I.T Rules, 1962 and the matter is remanded back to the file of the Ld. CIT(Appeals)/NFAC to call for a remand report from the A.O in terms with Rule 46A(3) of the I.T Rules, 1962 and accordingly, adjudicate the matter as per law complying with principles of natural justice.

6. That as per aforesaid terms, 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 open court on 18th day of February, 2026.

Sd/-

(PARTHA SARATHI CHAUDHURY)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 18th 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