

आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर
IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR
श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्री अवधेश कुमार मिश्र, लेखा सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM &
SHRI AVDHESH KUMAR MISHRA, AM

आयकर अपील सं. / ITA No: 24/RPR/2025
(निर्धारण वर्ष Assessment Year: 2015-16)

Amar Singh Rathore Shikshan Samiti, Netaji Chowk, Katora Talab, Raipur 492001 (C.G.)	Vs	Income Tax Officer, Ward-3(1), Aayakar Bhawan, Civil Lines, Raipur Chhattisgarh.
PAN: AACTA3313N		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Sakshi Gopal Aggarwal, CA
राजस्व की ओर से / Revenue by	:	Dr. Priyanka Patel, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	17/02/2026
घोषणा की तारीख / Date of Pronouncement	:	19/02/2026

आदेश / ORDER

Per Avdhesh Kumar Mishra, AM:

This appeal for Assessment Year ('AY') 2015-16 filed by the assessee is directed against the order dated 29.02.2024 of the Commissioner of Income Tax (Appeals), ['CIT(A)'], National Faceless Appeal Centre ('NFAC'), Delhi passed under section 250 of the Income Tax Act, 1961 ('Act').

2. The grounds of appeal raised by the assessee are under:

"1. That on the fact and circumstances of the case, the honorable CTT(A) has been erred for confirming the order of learned assessing officer by not considering the submission of appellant filed on 09/02/2024 and 27/02/2024.

2. *That on the fact and circumstances of case of Appellant the order passed u/s 147 rws. 144 rws. 144B of IT Act is bad in law as the procedure laid down u/s 151A of IT Act was not followed as the mandatory notice u/s 148 dtd, 29/03/2022 was being issued by the jurisdictional AO i.e. ITO, Ward-3(1) Raipur instead of automated allocation in accordance with risk management strategy formulated by board in a faceless manner to the extent provided in section 144B. And CIT(A) NFAC is erred in not quashing the order of learned AO.*
3. *That on the fact and circumstances of case of Appellant the order passed u/s 147 r.w.s. 144 r.w.s. 144B of IT Act is bad in law as the Id. AO failed to follow the procedure laid down u/s 148A i.e. conduct enquiry, provide opportunity before issue of notice us 148,*
 - *That the learned AO has failed to obtain prion approval of specified authority before conduct of enquiry u/s 148A(a).*
 - *That the learned AO failed to provide proper opportunity of being heard as envisaged u/s 148A(b). That the learned AO failed to send SCN as stipulated u/s 148A(b) as well as order u/s 148A(d) either in physical mode or in email ID as revealed from ITBA portal too of Appellant.*
 - *That the learned AO failed to fulfill all the conditions precedent for issue of notice u/s 148.*
4. *That on the fact and circumstances of case of Appellant the order passed u/s 147 r.w.s. 144 r.w.s. 144B of IT Act is null and void since the mandatory notice u/s 148 of IT Act has never been served on Appellant either physically or on its email ID. The fact is very well evident from ITBA portal of Appellant.*
5. *That on the fact and circumstances of the case, the honorable CIT(A) has been erred for confirming the order of learned assessing officer in treating Rs.1,61,30,573/- as unexplained investment u/s 69 and adding to the total income of the appellant.*
6. *That on the fact and circumstances of the case, the honorable CTT(A) has been erred for confirming the order of learned assessing officer erred in*

adding interest income of Rs. 10,058/- and Rental income of Rs. 13,52,670/- to the total income of the appellant,

7. That, assessee reserves the right to add, amend, alter or withdraw any ground/grounds of appeal at the time of hearing.”

3. The relevant facts giving rise to this appeal are that the appellant assessee, a trust, who not only deposited cash of Rs.1,61,30,573/- in its bank but also earned rent of Rs.13,52,670/- and interest of Rs.10,058/-in the relevant year, has not filed its Income Tax Return ('ITR') of the relevant year. The Ld. Assessing Officer ('AO') therefore, based on the above facts re-opened the case of the assessee under section 148 of the Act. During the course of assessment proceedings, the appellant assessee did not file any response to any of the notices issued from time to time as detailed on page No. 2 of the assessment order. Since, the appellant assessee not only failed to ensure any compliance to the statutory notice but also did not explain the source of cash deposits of Rs.1,61,30,573/- in the bank account and non-taxability of interest and rent, the AO therefore, taxed followings:

- “1. Unexplained cash deposit Rs.1,61,30,573/- u/s 69A of the Act
2. Unaccounted interest income of Rs.10,058/-.
3. Unaccounted rent receipt of Rs.13,52,670/-.”

vide order passed under section 147 rws 144 rws 144B of the Act. Aggrieved, the assessee filed appeal before the Ld. CIT(A), who dismissed the appeal not only due to non-prosecution but also on the merit as the appellant assessee did not ensure any compliance before the Ld. CIT(A) as under:

“6.1 During the course of appeal proceedings, notices were issued and served to the appellant. Appellant has not filed any written submission in support of its grounds of appeal. However, appellant has submitted statement of facts at the time of filing appeal, the same is reproduced as under:

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7. Vide ground no 1 to 3 of appeal, the Ld. AO, in the facts and circumstances of the case, erred in treating Rs.16130573/- as unexplained investment u/s 69 and adding to the total income of the appellant. The Ld. AO, in the facts and circumstances of the case, erred in adding interest income of Rs.10058/- and Rental income of Rs.1352670/- to the total income of the appellant. Looking to the facts and circumstances of the case, where appellant was not aware of the proceedings and could not avail the opportunity of being heard, the appellant seeks to allow proper opportunity of being heard to represent his case and produce all the facts and documents.

7.1 I have considered the facts and circumstances of the case and material available on record on the above matter. In the present case, notice u/s 148 of the I.T. Act 29.03.2022. Appellant failed to comply the notices. During the course appellant is contending that appellant was not aware of the proceedings. Appellant didn't had knowledge regarding the same and it had changed its counsel during this time and the email in which the notices were issued was not accessible. However, on perusal of the ITBA system it is seen that the AO has issued notice on email Id dileeptiwari@gamil.com as well as on rohitkandey@gmail.com which is as provided by the appellant in its Form 35. Hence the contention of the appellant that the email was not accessible is not correct. Nevertheless, during the course of assessment proceedings notices were issued to the appellant but it failed to comply. Appellant has not submitted any thing in support of its grounds of appeal. Appellant has admitted the receipt of interest income and rent income of Rs.10,058 and 13,52,670/-Appellant has not furnished any source of the cash deposited in bank nor has provided any details of any business activity carried out by it.

7.2 In the case of Roshan Di Hatti Vs CIT(SC)107 ITR 938 and Kale Khan Mohammad Hanif Vs CIT (SC) 50 ITR 1, Hon'ble Supreme Court held that the onus of proving the source of a sum of money found to have been received by an assessee is on him. When the nature and source of a receipt, whether it be of money or other property, cannot be satisfactorily explained by the assessee, it is open to the Revenue to hold that it is the income of the

assessee and no further burden lies on the Revenue to show that the income is from any particular source.

7.3 In view of the above, I am of the view that the AO has rightly added cash deposits of Rs. 1,61,30,573/-, interest income of Rs.10.058/- and rental income of Rs.13,52,670/- to the total income of the appellant. Hence ground no 1 to 3 of appeal are hereby dismissed.”

4. At the outset, Shri Sakshi Gopal Aggarwal, CA, Ld. Authorized Representative ('AR') of the assessee drew our attention to the fact that the Ld. CIT(A) had decided the appeal *ex-parte* as the appellant assessee failed to ensure any compliance. He prayed for remanding the case back to the Ld. CIT(A).

5. Dr. Priyanka Patel, Ld. Sr. DR, reiterating various paras of the assessment order and impugned appellate order, demonstrated that the appellant assessee did not ensure any effective compliance either before the Ld. AO or The Ld. CIT(A) though reasonable opportunities of being heard had been provided to the appellant assessee. She submitted that the appellant assessee tactfully ensured noncompliance to avoid investigations. Further, she put emphasis on the finding of Ld. CIT(A) wherein he had decided the case on merit also. She prayed for dismissing the appeal. On our specific query, she reluctantly admitted for remanding the case back to the file of the Ld. CIT(A) for adjudication *afresh/denovo*.

6. We have heard both parties and have perused the material available on the record. We have taken note of the fact that the Ld. CIT(A) has decided the appeal after discussing the issue and his reasons for agreeing with the assessment order. Technically, the Ld. CIT(A) has not dismissed the appeal in limine. Further, consistent noncompliance before the Authorities below, *prima facie*, does not seem

justified. However, we are refraining to offer any comment on the merit of case. After thoughtful consideration of the facts of the case in entirety and in the interest of justice, we deem it fit to set aside the impugned order and remand the matter back to the file of the Ld. CIT(A) for deciding the case afresh/denovo, in accordance with the law, after providing adequate opportunity of being heard to the appellant assessee. We order accordingly. The appellant assessee, no doubt, shall cooperate in remitted appellate proceedings.

7. In the result, this appeal of assessee is **allowed for statistical purposes**.

Order pronounced in the open court on 19/02/2026.

Sd/- (PARTHA SARATHI CHAUDHURY) न्यायिक सदस्य / JUDICIAL MEMBER	Sd/- (AVDHESH KUMAR MISHRA) लेखा सदस्य / ACCOUNTANT MEMBER
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रायपुर / Raipur; दिनांक Dated 19/02/2026
HKS, PS

आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. The Pr. CIT, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,
रायपुर/ DR, ITAT, Raipur
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,
//True copy//

(Private Secretary)
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur