

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

BEFORE : SHRI S. RIFAUH RAHMAN, ACCOUNTANT MEMBER

**ITA No. 457/Agr/2025
Assessment Year : 2011-12**

Rajav Jain Ward No. 18, Purana Bazar, Ashok Nagar M.P. – 473 331	V	ITO, Ashok Nagar M.P. – 473 331
PAN : ANMPJ1439M		
(Appellant)(Respondent)		

Assessee by	None
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	17/02/2026
Date of pronouncement	17/02/2026

ORDER

PER S. RIFAUH RAHMAN, ACCOUNTANT MEMBER

This appeal has been preferred against the impugned order dated 05.08.2025 passed in Appeal no. CIT(A), Gwalior/10234/2018-19 by the Ld. Commissioner of Income-tax(Appeals)/National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred to as the "CIT(A)") u/s. 250 of the Income tax Act, 1961 (hereinafter referred to as "Act"] for the Assessment year |A.Y. 2011-12, wherein learned CIT(A) has dismissed assessee's first appeal.

2. The facts in brief are that the appellant, a non-filer. Assessing officer noticed that an amount of Rs. 17,59,500/- was deposited in his Saving Bank Account No. 143401500220 in the ICICI Bank at Ashok Nagar, out of which Rs. 11,17,500/- was deposited as cash on the aforesaid account. An interest of Rs. 267/- was also deposited in this account. Further, cash of Rs. 4,51,110/- was also deposited in the saving bank SBI Account No. 06608011001883 in the oriental bank of commerce at Ashok Nagar. An interest of Rs. 44,744/- was also desposited in this account. The case was reopened u/s 147 and notice u/s 148 of the Act was issued. The assessee remained unresponded. Statutory notice u/s 142(1) was also issued but for no avail. The assessing officer completed the best judgment assessment u/s 144 of the Act, and determined the total income of the assessee at Rs. 22,55,620/-.

3. Aggrieved, assessee preferred an appeal before Ld. CIT(A), who dismissed assessee first appeal.

4. Appellant assessee has preferred this second appeal on the ground that Ld. CIT(A) erred in confirming the additions made by Assessing officer, ignoring the fact that the cash deposit of Rs. 22,10,610/-, ignoring the fact of considering the other account from where the assessee made withdrawal. Further, ignoring the fact that the interest was earned by the two co-owners by way of FDR.

5. None responded for the assessee. Perused records. Heard Ld. Sr.DR for the respondent revenue.

6. The main point for determination under appeal is as to whether Ld.CIT(A) has erred in confirming the aforesaid addition in the total income of the assessee for the assessment year 2011-12.

7. Ld. Sr. DR has supported the impugned order.

8. It is undisputed that neither assessee nor his mother Smt. Poonam Devi Jain filed the return of Income Tax for the assessment year under consideration. The paper book of assessee is available on record. According to the impugned order, the appellant has attributed the source of entire cash deposit of Rs. 22,10,610/- deposited by his mother (joint account holder) and the interest of Rs. 45,011/- has been earned on Saving Bank account of the appellant with ICICI Bank as well as the oriental bank of commerce. Assessee's paper book contains the facts of the case along with bank statements and other details to show that the assessee was not the sole depositor. It is a factum that AO had no occasion to consider the bank statements as the assessee remained unresponded during the assessment proceeding which was completed u/s 144 of the Act. Assessee filed additional evidence along with bank statements before the Ld. CIT(A) who called for the remand report from the AO. It further transpires from the perusal of the impugned order that AO failed to submit any comment in respect of the additional evidences submitted by the assessee, however, opposed the admission thereof. Ld. CIT(A), admitted the additional evidence and held that the assessee is the primary holder of the account followed by his mother Smt. Poonam Devi Jain, therefore held that the assessee is liable for the cash deposit in the joint account. I fail to understand that after admission of the additional evidence, why Ld. CIT(A) has not considered the same in the true spirit so as to appreciate the submissions of the assessee in respect of the cash deposit in the joint account as suggested by the assessee. In such

ITA No. 457/Agr/2025

Rajav Jain, Ashok Nagar

ITO, Ashok Nagar

circumstances, I remit the matter back to the file of the assessing officer who shall verify the parts of the cash deposits made by assessee and his mother in the joint account and pass order a fresh in accordance with law. Assessee is directed to procure the relevant bank statements and make submissions before the Ld. AO. Needless to say that the Ld. AO shall ensure the observance of the principles of natural justice. The aforesaid point is accordingly determined and the appeal is liable to be allowed for statistical purposes.

10. 10. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 17.02.2026

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 17.02.2026

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, Agra