

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER

ITA Nos. 32 & 33/CTK/2026  
(Assessment Years: 2013-14 & 2014-15)

Shakti Ranjan Dash, C-111, Basanta Park, Forest Park, Bhubaneswar.  PAN No.AEOPD 6102 Q	Vs.	DCIT, Circle-1(1), Aayakar Bhawan, Bhubaneswar.
Appellant/ Assessee		Respondent/ Revenue
Assessee represented by	Shri Chitrasen Parida, Adv.	
Department represented by	Shri Sanjib Banerjee, Sr.DR	
Date of hearing	25/02/2026	
Date of pronouncement	25/02/2026	

**ORDER**

**PER: BENCH**

1. These are appeals filed by the assessee against the separate orders of the Id. CIT(A), NFAC, Delhi in Appeal Nos. NFAC/2012-13/10063353 and NFAC/2013-14/10071093, both dated 10/11/2025 for the A.Ys. 2013-14 & 2014-15, respectively.
2. Shri Chitrasen Parida, Id. A.R. is appeared on behalf of the assessee and Shri Sanjib Banerjee, Id. Sr.DR represented on behalf of the revenue.
3. It was submitted by Id AR that for the assessment year 2013-14, the assessee had received Rs.7,00,000/- from Anmol Resources Pvt Ltd., a concern, in which the assessee was a director and an amount of Rs.1,00,000/- from Anmol Mines Pvt Ltd., where the assessee was a director. It was the submission that the Assessing Officer disallowed Rs.2,80,000/-

out of the amount received from Anmol Resources Pvt Ltd., and entire amount of Rs.1,00,000/- received from Anmol Mines Pvt Ltd. It was the further submission that similarly for the assessment year 2014-15, the assessee had received Rs.5,40,000/- from Anmol Resources Pvt Ltd., and Rs.1,30,000/- from Anmol Mines Pvt Ltd., and the Assessing Officer had disallowed Rs.3,00,000/- out of the receipts from Anmol Resources Pvt Ltd., and entire amount of Rs.1,30,000/- from Anmol Mines Pvt Ltd., It was the submission that the Assessing Officer took the stand that the assessee has shown the amounts were received as advance against salary for the assessment year 2013-14 & 2014-15 and the assessee has not shown any salary income. It was the submission that these were basically advance received from the said two companies for expenses. In regard to expenses, it was the submission that the amounts were incurred by the assessee on behalf of two companies. It was the submission that the addition as made by the AO and confirmed by Id CIT(A) is liable to be deleted.

4. In reply, Id Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that the assessee has not provided any details before the AO and Id CIT(A).
5. We have considered the rival submissions. Considering the nominal nature of the addition as also the clear admission by the assessee that these are advances for the expenses made by the assessee on behalf of two companies, the addition as made by the AO and confirmed by Id CIT(A) stands deleted.

6. In the result, both the appeals of the assessee are allowed.

Order dictated and pronounced in the open court on 25/02/2026.

Sd/-  
(MADHUSUDAN SAWDIA)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Cuttack, Dated: 17/02/2026

*\*Ranjan, Sr. PS*

Copy to:

1. Assessee - Shakti Ranjan Dash,C-111, Basanta Park, Forest Park, Bhubaneswar
2. Revenue- DCIT, Circle-1(1), Aayakar Bhawan, Bhubaneswar
3. CIT(A), NFAC, Delhi
4. CIT
5. DR
6. Guard File

By Order

Assistant Registrar, ITAT, Cuttack