

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

ITA No.406/Ind/2025  
Assessment Year:2015-16

Raj Kumar Parmar, 113, Murli Gram Sehore, Sehore	<b><u>बनाम/</u></b> Vs.	Assessment Unit, NFAC Delhi
(Assessee/Appellant)		(Revenue/Respondent)
<b>PAN: CBDPP6238H</b>		
Assessee by	Shri Arpit Gaur, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	26.02.2026	
Date of Pronouncement	27/02/2026	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by order of first-appeal dated 06.02.2025 passed by learned Commissioner of Income-Tax (Appeals)-NFAC, Delhi ["CIT(A)"] which in turn arises out of assessment-order dated 17.03.2023 passed by learned Assessment Unit of Income-tax Department ["AO"] u/s 147 r.w.s. 144 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2015-16, the assessee has filed this appeal on the grounds mentioned in Appeal Memo (Form No. 36).

2. The background facts leading to present appeal are such that the assessee-individual did not file any return of AY 2015-16. The AO, on the basis of information available in INSIGHT Portal of Income-tax Department revealing cash deposits of Rs. 52,87,000/- made by assessee in bank a/cs during the previous year 2014-15 relevant to AY 2015-16, completed the procedure of section 148A and issued a notice dated 31.03.2022 u/s 148 and thereby initiated proceeding of assessment u/s 147. The AO also issue notices u/s 142(1) and show-cause notice to assessee. However, the assessee remained non-responsive. Ultimately, the AO passed ex-parte assessment-order u/s 144 assessing the impugned deposits of Rs. 52,87,000/- as unexplained income of assessee u/s 69A. Aggrieved, the assessee carried matter in first-appeal whereupon the CIT(A) passed following order and upheld the addition made by AO:

*"7.2. During the appellate proceedings, the appellant was provided many opportunities to explain nature & source of cash deposits made during the year under consideration. However, the appellant filed part reply stated that the assessee is running heavy good vehicle the amount received in Canara Bank is from running of heavy goods vehicle. Further no supporting documentary evidences were furnished by the appellant in respect of the heavy goods vehicle. In view of the facts discussed above, the nature & source of cash deposits made by the appellant remained unexplained. In view of the above facts, the addition made by the AO of Rs.52,87,000/- as unexplained money u/s 69A of the Act is hereby upheld and ground 1 raised by the appellant is dismissed."*

Still aggrieved, the assessee has come in next appeal before us.

3. Before us, Ld. AR for assessee has filed a Paper-Book containing 31 pages wherein he has filed a copy of the submission made by assessee to

CIT(A) alongwith copies of two bank statements of Canara Bank in which the assessee made impugned deposits. Ld. AR has given a certificate in Paper-Book that the Bank Statements are part of record available before CIT(A) & AO. He further submitted that the assessee is engaged in running heavy goods vehicle and the deposits in bank a/c were made either from business receipts of running goods vehicle or by re-depositing the moneys earlier withdrawn by assessee from bank accounts. He submitted that the entries culminating into the total deposits of Rs. 52,87,000/- are spread over entire financial year and it is not a case of lump sum or high value deposits. He further submitted that the assessee is ready to make an effective representation before AO, therefore the present matter ought to be remanded to the file of AO for a fresh adjudication.

4. Ld. DR for revenue agrees with the prayer of Ld. AR but makes a request to give stricter directions to assessee.

5. In view of above submissions of parties; having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if the present matter is restored at the level of AO, we remand this matter back to the file of AO for adjudication afresh, at the risk and responsibility of assessee. The AO shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by AO and do not seek

unnecessary adjournments failing which the AO shall be at liberty to pass appropriate order in accordance with law. Ordered accordingly.

6. The Ld. AR further agreed that to offset the revenue's efforts in dealing assessee's cases, the bench may impose a suitable cost which shall be paid by assessee. **After a careful and judicious consideration, we impose a cost of Rs. 2,500/- to be paid by assessee to "Prime Minister National Relief Fund"**. The assessee shall submit proof of payment to the AO during proceeding of fresh assessment.

7. **Resultantly, this appeal is allowed for statistical purpose, subject to payment of cost as mentioned above.**

Order pronounced in open court on 27/02/2026

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 27/02/2026

Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Assistant Registrar  
Income Tax Appellate Tribunal  
Indore Bench, Indore