

IN THE INCOME TAX APPELLATE TRIBUNAL 'GAUHATI BENCH', GUWAHATI

**BEFORE SHRIDUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No. 279/GTY/2025
(Assessment Year: 2021-22)**

Raj Kumar Gupta
9 Mile, Kundi, Na Sadiya,
Chapakhowa S.O, Ratanpur,
Tinsukia-786157, Assam

(Appellant)

Central Circle-1
Aaykar Bhavan, Christian Basti,
G.S. Road, Guwahati-781005,
Assam

(Respondent)

PAN No. ALYPG3288K

Assessee by : Shri J.P. Gupta, AR
Revenue by : Shri Dipak Singh, DR

Date of hearing: 10.03.2026
Date of pronouncement: 13.03.2026

ORDER

PER BENCH:

This is an appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals), Central NER, Guwahati (hereinafter referred to as the "Ld. CIT(A)") dated 21.12.2023 for the AY 2021-22.

2. At the outset, we observe that the appeal is delayed by 568 days. The assessee has filed the condonation petition explaining the delay in filing the appeal. After taking into account the reasons cited for the delay, we are of the view that the delay in filing the appeal is for genuine and bonafide reasons and consequently the same is condoned and the appeal is admitted for adjudication.

3. The sole issue raised by the assessee is against the confirmation of addition by CIT (A) of ₹6,46,430/- as made by the Id. AO u/s 69A of the Income-tax Act, 1961 (the Act) and ₹1,96,000/- which was realized from sale of vehicle.
4. The facts in brief are that the cash amount of ₹10,50,000/- was from seized from the assessee by State Surveillance Team on 04.03.2021, after the assessee was intercepted during the course of Assam General Election 2021. Warrant of authorization u/s 132A of the Act was issued and cash was requisitioned on 11.03.2021, from the concerned authority. Thereafter, the assessee filed the return of income showing total income at ₹4,91,250/-. The statutory notices along with questionnaire were issued which were replied by the assessee by submitting the source of cash deposits. The Id. AO finally partly accepted the submission of the assessee. However, the contention of the assessee is that ₹6,45,400/- was received from the four persons on account of LIC premium and ₹1,96,000/- from sale of cars. The contentions of the assessee were not accepted and accordingly addition was made to the income of the assessee in the assessment framed u/s 143(3) of the Act vide order dated 22.09.2022.
5. In the appellate proceedings, the Id. CIT (A) dismissed the appeal of the assessee by upholding the order of the Id. AO on both the issues.
6. After hearing the rival contentions and perusing the materials available on record, we find that though the assessee has submitted that the money was received from 4 individual as LIC premium and also from sale of cars. We note that ₹6,46,430/- was stated to be received from 4 LIC holders, whereas ₹1,96,000/- was stated to be received from sale of vehicle. However, we note that the summons

issued by the Id. AO were not complied with by the persons who gave the cash to the assessee on account of LIC Premium and for the sale of vehicle. Therefore, in our opinion the issue needs examination at the end of the Id. Assessing Officer. Accordingly, we restore the file back to the file of the Id. AO with a direction to summon these persons again and after examining them, decide the issue denovo.

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

Order pronounced on 13.03.2026.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Guwahati, Dated: 13.03.2026

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Guwahati