

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“CUTTACK BENCH, CUTTACK**  
**VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.139/CTK/2026**  
**Assessment Year: 2017-18**

<b>Rasheswar Dey</b>  At-Soro, Kamarpur, Dist- balasore, Odisha-756045. (PAN: AHSPD1655P)	Vs	<b>ACIT, Circle-Balasore</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri S. K. Sarangi, AR  
Revenue by : Shri Shakeer Ahamed, Sr. DR

Date of Hearing : 16.03.2026  
Date of Pronouncement : 16.03.2026

**ORDER**

**PER BENCH:**

This is an appeal filed by the assessee against the order of the NFAC, Delhi [hereinafter referred to as the ‘CIT(A)’] in appeal no.CIT(A), Cuttack/10841/2019-20 dated 08.07.2024 for the assessment year 2017-18.

2. Shri S. K. Sarangi, AR, represented on behalf of the assessee and Shri Shakeer Ahamed, Sr. DR represented on behalf of the revenue.

3. It was submitted by the ld. AR that the notice u/s 143(2) has been issued to the assessee for limited scrutiny in respect of large cash deposits in the bank account during the year. It was the submission that one addition has been made of Rs.7,76,000/- representing difference in sundry debtor in the balance sheet and another addition of Rs.2,26,209 representing the difference between bank balance and the cash deposits in the bank account of the assessee. It was the submission that the additions representing are differences between the sundry debtor shown in the balance sheet of Rs.7,76,000/- could not be made in so far as it was not the issue for the purpose of issuance of notice u/s 143(2). It was the submission that no prior approval has been taken from the Pr. CIT for making such addition. It was further submitted that in regard to addition of Rs.2,26,209/-, the same has been mentioned in the page 3 of the assessment order as the difference between cash in bank account and the closing balance as shown in the balance sheet as on 31.03.2017. It was the submission that this was also not an issue for which the assessment has been taken up for limited scrutiny. It was prayed that the addition made by the Assessing Officer and confirmed by the ld. CIT(A) may be deleted.

4. In reply, the ld. Sr. DR vehemently supported the orders of the authorities below.

5. We have considered the rival submissions. A perusal of the facts of the present case clearly shows that two issues which have been considered by the Assessing Officer for making the additions are not the issues related to the large cash deposits in the bank account of the assessee which was the reasons for the issuance of notice u/s 143(2). It is also admitted fact that necessary approval for widening the scope of the limited scrutiny has not been taken by the Assessing Officer. This being so, as the addition which have been made by Assessing Officer are not within the scope of limited scrutiny for which the notice u/s 143(2) was issued, the additions made by the Assessing Officer and confirmed by the Id. CIT(A) stand deleted.

6. In the result, the appeal of the assessee is allowed.

***Kolkata, the 16<sup>th</sup> March, 2026.***

**[Rajesh Kumar]**

लेखा सदस्य/Accountant Member

**[George Mathan]**

न्यायिक सदस्य/Judicial Member

Dated: 16.03.2026.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order  
Assistant Registrar