

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

BEFORE SHRI PRADIP KUMAR CHOUBEY, JM

AND

SHRI SANJAY AWASTHI, AM

ITA No. 1970/KOL/2024

(Assessment Year: 2017-18)

Tanveer Alam
45/AA, Shamsul Huda Road
Kolkata-700017, West Bengal

Vs.

Income Tax officer,
10B, Middleton Row,
Kolkata-700071, West Bengal

(Appellant)

(Respondent)

PAN NO. ACGPA7829R

Assessee by : Shri G. Banerjee, AR

Revenue by : Shri Nicholas Murmu, DR

Date of hearing: 17.06.2025

Date of pronouncement: 23.06.2025

ORDER

Per Pradip Kumar Choubey, JM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 19.06.2024 for the AY 2017-18.

02. The brief facts of the case is that the assessee filed the return of income declaring total income of ₹16,14,770/-. The case of the assessee was selected for scrutiny on the reason of cash deposit during demonetization period and deduction/ exemption from capital gains. The notice u/s 143(2) has been served but the assessee did not make any compliance. The assessee has been requested to furnish the documents but assessee again failed to comply. The Id. AO assessed the total income at ₹80,94,813/-, when there were no sufficient



documents have been filed by the assessee. Aggrieved by the said order, the assessee preferred the appeal before the Id. CIT (A), wherein the appeal of the assessee has been dismissed.

03. Being aggrieved and dissatisfied, the Id. AR challenges the very impugned order, thereby submitting that the addition u/s 68 of the Act of the alleged ground of unexplained cash deposit to bank account disregarding regularly maintained books of accounts is wrong, erroneous and mis-conceived. The Id. AR further submits that the assessee made submission but that was not properly appreciated by the authorities below. The Id. AR has filed paper books in support of his contention before the Tribunal.
04. Contrary to that, the Id. DR supports the order of the lower authorities.
05. Upon hearing the submissions of the counsel of the respected parties, we have perused the order of the Id. lower authorities. In the assessment order, the Id. AO has stated that notice u/s 143(2) has been served but the assessee did not make any compliance. It has further been stated by the Id. AO that some specific documents asked from the assessee but assessee has filed only bank statements and failed to comply the notices regarding the documents. It has further been stated by the Id. AO that the assessee made only part compliances. The Id. AO in its operative portion has clearly stated that till date of passing of the order the assessee did not make any compliance in respect of above show cause nor furnished documents as asked for. We have gone through the order passed by the Id. CIT (A) and find that the Id. CIT (A) in its order has also held that in spite of opportunity given by the Id. AO, the assessee failed to adduce any documentary evidences to prove the source of cash deposits. The assessee could not discharge the basic



and germane burden of explaining his case to the satisfaction of the Id. Assessing Officer. The main crux of the order of both the lower authorities are that the assessee failed to furnish sufficient documentary evidences in support of his case. Before us, the assessee has filed monthly cash summary for F.Y. 2015-16 and 2016-17, audited statement of accounts for F.Y. 2016-17, Registered Valuer's report dated 27.06.2011 for valuation of property and accounts of Calcutta skin suppliers & Md. Samiullah S.B. & co. for F.Y. 2009-10. The assessee has also given a certificate which is as under: -

**Income Tax Appellata Tribunal
Kolkata Bench-C
Kolkata.**

Sheweth:

**Tanveer Alam
PAN: ACGPA7829R
A.Y. 2017-18
ITA NO. 1970/Kol/2024**

1. This is to certify that the Paper Book filed by us contain the documents which were as well filed before the authorities below and that it does not contain any new documents.

2. This is to certify that the Paper Book submitted by us contains the following new documents which were not filed before the authorities below. These new documents go to the root of the case, for which investigation of further facts do not require and as such, the Tribunal may be pleased to accept the same in appreciation of the facts of the case, in order to render justice.

1.

2.

3.

Date: 11.02.2025

place, Kolkata.

**Signature
(Appellant/Respondent)**

For J. N. BANERJEE & CO.
Chartered Accountants
(ERN 302063E)

(G. Banerjee, F.C.A.)

Partner

Membership No. 059270



06. Keeping in view the order passed by the Id. lower authorities and the certificate given by the Id. AR as discussed above, we are inclined to restore the appeal of the assessee before the Id. AO for fresh adjudication after giving an opportunity to the assessee to place all the documentary evidences essentially to just decision of the case. Accordingly, the order passed by both the Id. lower authorities are set aside. The appeal of the assessee is remitted back to the file of the Id. AO for fresh adjudication.
07. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23.06.2025.

Sd/-
SANJAY AWASTHI
(ACCOUNTANT MEMBER)

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Kolkata, Dated: 23.06.2025

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, Kolkata