

**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: PATNA
(VIRTUAL HEARING AT KOLKATA)**

Before Shri Pradip Kumar Choubey, Judicial Member

&

Shri Gopalan Gurusamy, Accountant Member

I.T.A. No. 223/PAT/2026

Assessment Year: 2020-21

Amit Kumar Rai (PAN: ALOPR 3659 K)	Vs.	ITO, Ward- Bittiah, Bihar
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	13.10.2026
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.10.2026
For the Appellant/ निर्धारिती की ओर से	Sanju Kumari, Advocate
For the Respondent/ राजस्व की ओर से	Shri Ravi Kant Chowdhary, AR

ORDER / आदेश

Per Gopalan Gurusamy, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the “Ld. CIT(A)”) passed u/s 250 of the Act dated 01.01.2026 for the AY 2020-21, vide Appeal No. NFAC/2019-20/10445966.

2. The brief facts on record are that the assessee, an individual has filed his return of income for AY 2020-21, declaring a total income of Rs.3,36,240/-. Based on credible information that the assessee has purchased immovable property along with Rubi Rai and Chandra Mohan Ojha, and that payment of Rs 5 lakh was made by the assessee in cash, and that payment of Rs. 35,00,000/- was made by Chandra Mohan Ojha on behalf of the assessee, the Assessing officer had initiated proceedings under sec. 147 of the Act. In response to the notice issued under sec. 148, the assessee filed return of income declaring the same total income. However, the assessee did not give any satisfactory explanation for the source of Rs. 5,00,000/- paid by him in cash, and for the payment of Rs. 35,00,000/- paid on his behalf by Chandra Mohan Ojha before the Assessing officer. As a result, the Assessing officer made the impugned addition of Rs. 5lakh under sec. 69A of the Act, and Rs. 35 lakh as deemed gift , and disallowed the claim of deduction of Rs.1,50,000/- under sec. 80C for want of evidence, vide his order dated 11-2-2025. The said additions were also confirmed by the Ld CIT(A) in his order dated 1-1-26 (Appeal No. NFAC/2019-20/10445996). Aggrieved, this appeal has been preferred before us.

3. The Learned AR submitted that the Ld CIT(A) while confirming the impugned additions has also directed the Assessing officer to carry out certain verification. It was represented that the assessee may be afforded an opportunity to submit all evidence in his support before the Learned Assessing officer and requested that entire assessment be set aside for de novo consideration.

4. The Ld DR did not raise serious objections.

5. We have considered the rival submissions. It is seen that the assessee has given some information before the Assessing officer regarding the source for the impugned investments but failed to file supporting documents. The Assessing Officer also did not make any inquiry or verification on the submissions made. It is also noted that the Ld. CIT(A) has directed the Assessing Officer to verify the year of execution of the sale deed. In these factual scenario , we consider it fit to set aside the impugned assessment and direct the Assessing Officer to frame the assessment de novo after necessary inquiry and verification. The assessee shall produce the supporting documents and comply to the hearing notices of the Assessing Officer.

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

Order is pronounced on 16th October, 2026

Sd/-

Sd/-

(Pradip Kumar Choubey)
Judicial Member/न्यायिक सदस्य

(Gopalan Gurusamy)
Accountant Member/लेखा सदस्य

Dated: 16th October, 2026

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Amit Kumar Rai, Ramnagar, Bilaspur, Ramnagar, West Champaran, Ramnagar, Bihar-845106.
2. Respondent – ITO, Ward-Bittiah, Bihar
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Patna
5. DR, Patna Bench, Patna

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By Order

Assistant Registrar/ Sr. Ps
ITAT, Patna Bench, Patna