

Amresh Kumar v. ITO

ITA 33/PAT/2026

ITAT / Patna | Order: 24 Aug 2026 | AY 2015-16

01 FACTS OF THE CASE

A ₹28,49,751 addition concerned unexplained deposits. Before AO the explanation related to SBI Customer Service Point transactions; before ITAT it referred to past withdrawals and matured fixed deposits.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

Paragraph 5 remands for an opportunity to substantiate the claim and directs a de novo assessment uninfluenced by the previous assessment. The Tribunal does not accept either source explanation conclusively or delete the addition outright.

03 JUDICIAL DECISION

Partly allowed for statistical purposes - remand to AO

04 OUTCOME - IN FAVOUR OF

Taxpayer - procedural opportunity by remand; addition not finally deleted.

05 AKHB REVIEW POINT

Prepare a consistent transaction-wise chronology, withdrawal-to-redeposit trail, fixed-deposit maturity evidence and CSP/customer records as relevant. Explain any change from earlier submissions with supporting evidence.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 2-6 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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