

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री भागचन्द, लेखा सदस्य एवं श्री कुल भारत, न्यायिक सदस्य के समक्ष
BEFORE: SHRI BHAGCHAND, AM AND SHRI KUL BHARAT, JM

आयकर अपील सं./ITA No. 322/JP/2016
निर्धारण वर्ष/Assessment Year : 2010-11.

Shri Bhagwan Singh poswal C/o B.P. Mundra & Co. Chartered Accountants, Civil Lines, Jaipur-302006	बनाम Vs.	The ITO, Ward-1, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AIPPP2375N		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारिती की ओर से/ Assessee by : None
राजस्व की ओर से/ Revenue by: Shri P.P. Meena (JCIT)

सुनवाई की तारीख/ Date of Hearing : 07.03.2017.
घोषणा की तारीख/ Date of Pronouncement : 09 /03/2017.

आदेश/ ORDER

PER SHRI KUL BHARAT, JM.

This appeal by the assessee is directed against the order of Id. CIT (A)-I Jaipur, dated 27.01.2016 pertaining to A.Y. 2010-11. The assessee has raised followings grounds of appeal:

1. "Addition of undisclosed income of Rs. 1,24,72,985/- as unexplained cash deposit is bad in law & facts.
2. Addition of interest income of Rs. 45,000/- is bad in law & facts.
3. Making of addition by aggregate of cash deposit into bank instead of addition as per theory of peak credit balance is bad in law & facts.
4. Instead of making addition of income earned out of said unaccountant transition, the addition of whole cash deposit into bank of the assessee is bad in law & facts.

5. Assessing u/s 143(3) of Income Tax Act, 1961 without serving notice u/s 143(2) of Income Tax Act, 1961 within the stipulated time is bad in law & acts and the order u/s 143(3) of Income Tax Act, 1961 is liable to be cancelled."

No one appeared on behalf of the assessee. It is transpired from the record that the assessee has been seeking adjournments on one pretext or the other on 10/8/2016, 19/9/2016, 21/10/2016, 29/11/2016 and on last date of hearing i.e. on 06.02.2017, the assessee was given last opportunity by fixing the hearing on 07.03.2017. But today, none appeared on behalf of the assessee nor filed any application for adjournment. Under these facts, it is presumed that the assessee is not interested to prosecute the appeal. Respectfully following the judgments of Hon'ble Delhi High Court in the case of CIT vs. Multiplan India Ltd., 38 ITD 320 (Del.) and Hon'ble Madhya Pradesh High Court in the case of Estate of late Tukojirao Holkar vs. CWT, 223 ITR 480 (MP), we dismiss the appeal of the assessee for want of prosecution.

In the result, appeal of the assessee is dismissed.

Order is pronounced in the open court on 09 .03.2017.

Sd/-
(भागचन्द)
(BHAGCHAND)
लेखा सदस्य/Accountant Member
Jaipur

Sd/-
(कुल भारत)
(KUL BHARAT)
न्यायिक सदस्य/Judicial Member

Dated:- 09 /03/2017.

Pooja/

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:

1. The Appellant- Shri Bhagwan Singh Poswal, Jaipur.
2. The Respondent – The Commissioner of Income Tax (A)-1, Jaipur.
3. The CIT(A).

4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 322/JP/2016)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar