

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "E", MUMBAI**

**BEFORE SHRI D. KARUNAKARA RAO, ACCOUNTANT MEMBER AND
SHRI C.N. PRASAD, JUDICIAL MEMBER**

**ITA No.4397/M/2013
Assessment Year: 2009-10**

Smt. Sabina Jafar Ali Sayed, Flat No.501, Bablu Biju Apt., Corporation Bank, Kalina Santacruz (E), Mumbai – 400 023 PAN: AWHPS 1181R	Vs.	I.T.O. Ward 19(1)(4), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri Akhilendra Yadav, D.R.

Date of Hearing : 07.11.2016
Date of Pronouncement : 30.11.2016

ORDER

Per C.N. Prasad, Judicial Member:

This appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeals)-30, Mumbai [(hereinafter referred to as the CIT(A)] dated 07.03.2013 for the assessment year 2009-10 arising out of the assessment order passed under section 143(3) read of the Act.

2. In the appeal, the assessee is challenging the order of the Ld. CIT(A) in confirming the addition of Rs.25,20,000/- on account of unexplained cash deposits into bank account. In spite of issue of several notices to the assessee none appeared on behalf of the assessee nor any adjournment petition has been filed. As several opportunities were given to the assessee but no one appeared on behalf of the assessee, the appeal is disposed of on hearing the Ld. D.R. on merits.

3. The Ld. D.R. submits that as per AIR information it came to light that the assessee has deposited cash amounting to Rs.25,20,000/- in savings bank account in Corporation Bank, Wajid House, Santacruz (E). The Ld. D.R. submits that the Assessing Officer obtained a bank statement from the bank for the period from 01.04.2008 to 31.03.2009 and further noticed that the assessee has not shown this bank account in her return of income. In the course of assessment proceedings assessee was required to explain the source of cash deposits along with supporting evidences but nobody appeared and no details have been furnished before the Assessing Officer. The Ld. D.R. submits that in the absence of any explanation or information coming forth from the assessee, Assessing Officer added the said cash deposits of Rs.25,20,000/- along with interest amounting to Rs.25,40,313/- to the income of the assessee.

4. The Ld. D.R. submits that on appeal, the Ld. CIT(A) confirmed the addition observing that assessee is not in a position to explain the cash deposits in the bank account. The Ld. D.R. submits that Ld. CIT(A) also rejected the explanation of the assessee that the cash deposits were made into her account with sale proceeds of agricultural land is also not correct. The Ld. D.R. submits that the Ld. CIT(A) observed that the agreement entered into by the assessee is only agreement to sell agricultural land and it is improbable that the assessee might have received such a huge amount at the time of entering into agreement for sale of agricultural land, as normally while entering into sale agreement a token of advance only will be given. The Ld. D.R. further submits that it was also the observation of the Ld. CIT(A) that the assessee has kept such huge amount with her even after five months from the date of transaction and deposited only in the month of June 2009 when the agreement took place in August 2008. The Ld. D.R. submits that the Ld. CIT(A) on analyzing all these facts concluded that the explanation given by the assessee is not genuine. Therefore the Ld. D.R. submits that the order of the Ld. CIT(A) be confirmed.

5. We have heard the Ld. D.R. and perused the orders of the authorities below. In spite of several notices issued none appeared on behalf of the assessee. The submissions of the Ld. D.R. and the averments of the Ld. CIT(A) have not been controverted by the assessee. In the circumstances, we upheld the order of the Ld. CIT(A) and reject the grounds of assessee.
6. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 30.11.2016.

Sd/-
(D. Karunakara Rao)
ACCOUNTANT MEMBER

Sd/-
(C.N. Prasad)
JUDICIAL MEMBER

Mumbai, Dated: 30.11.2016.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.