

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “A” BENCH AHMEDABAD

BEFORE, SHRI S. S. GODARA, JUDICIAL MEMBER
AND SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No. 2439/Ahd/2013
(Assessment Year: 2009-10)

Shri Piyush Mathur
E-401, Indraprasth -5, Near H.D.F.C.
Bank, Off. 100 Ft. Road, Prahladnagar,
Satellite, Ahmedabad, Gujarat – 380 015

Appellant

Vs.

Assessing Officer,
Ward 7(2), Ahmedabad
Room No.B/502, “B” Wing, 5th Floor,
Pratyaksh Kar Bhavan, Ambawadi, Ahmedabad

Respondent

PAN: ACPPM8569B

आवेदक की ओर से/By Assessee : None
राजस्व की ओर से/By Revenue : Aditya Shukla, D.R.
सुनवाई की तारीख/Date of Hearing : 10.11.2017
घोषणा की तारीख/Date of
Pronouncement : 29.11.2017

ORDER

PER S. S. GODARA, JUDICIAL MEMBER

This assessee’s appeal for assessment year 2009-10 arises against the CIT(A)-I, Thane’s order dated 19.07.2013, upholding Assessing Officer’s action making Section 69A addition of Rs.31.09 lacs in assessment order dated 29.12.2011, in proceedings u/s. 143(3) of the Income Tax Act, 1961; in short “the Act”.

Case called twice. None appears at assessee's behest despite service of notice affected through department. Relevant service records already forms part of a case record. The assessee is accordingly proceeded ex parte.

2. Relevant facts are in a very narrow compass. There is no dispute about the assessee to have deposited the sum in question of Rs.62.18lacs in his savings bank account. He pleaded in assessment proceedings that he had received commission income from M/s. Piyush Mathur & Co. and passed advanced made to one Shri C C. Shah to the tune of Rs.9.5lacs. We notice from assessment order that he could not file any such confirmation, bank statement or their returns so as to prove identity, genuineness and creditworthiness of the above deposits. The Assessing Officer therefore treated the same s unexplained u/s.69A of the Act to make the impugned addition in assessment order dated 29.12.2011. The CIT(A) affirms Assessing Officer's action in his ex parte lower appellate order.

3. We have heard learned Departmental Representative strongly supporting the impugned addition. It emerges that the assessee's instant case file does not contain even a single relevant document to explain his above cash deposits. We therefore find no reason to defer with both the lower authorities' action making the impugned addition. The assessee fails in his sole substantive ground.

4. This assessee's appeal is accordingly dismissed.

[Pronounced in the open Court on this the 29th day of November, 2017.]

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
Ahmedabad: Dated 29/11/2017

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

True Copy

S.K.SINHA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee

3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।