

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH, CHENNAI**  
श्री ए. मोहन अलंकामणी, लेखा सदस्य एवं श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य के समक्ष  
**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER**  
**AND SHRI DUVVURU RL REDDY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A.No.654/Chny/2018  
(निर्धारण वर्ष / Assessment Year: 2010-11)

Shri G. Venkatesan, A-G-1289/17A, 'Balaji Apartments', 7 <sup>th</sup> Main Road, Shanthi Colony, Anna Nagar, Chennai – 40.	V S	The Income Tax Officer, Business Ward VII(2), Chennai.
PAN: ABWPV5898G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by	:	None
प्रत्यर्थी की ओर से/ Respondent by	:	Shri AR.V. Sreenivasan, JCIT

सुनवाई की तारीख/Date of hearing	:	23.07.2018
घोषणा की तारीख /Date of Pronouncement	:	23.07.2018

**आदेश / ORDER**

**Per A. Mohan Alankamony, AM:-**

This appeal by the assessee is directed against the order passed by the learned Commissioner of Income Tax(Appeals)-7, Chennai, dated 22.12.2017 in ITA No.51/CIT(A)-7/2013-14 for the assessment year 2010-11 passed U/s. 250(6) r.w.s.144 of the Act.

2. The assessee has raised several grounds in his appeal however the crux of the issue is that the Ld.CIT(A) has erred in

confirming the order of Ld.AO who had made addition of Rs.21,58,600/- towards unexplained source.

3. The brief facts of the case are that the assessee is an individual filed his return of income for the assessment year 2010-11 on 17.08.2010 declaring total income of Rs.3,18,510/-. Initially the return was processed U/s.143(1) of the Act on 22.09.2011, subsequently the case was selected for scrutiny and thereafter assessment was completed on 28.03.2013 U/s.144 of the Act wherein the Ld.AO made addition of Rs.21,58,600/- towards unexplained source. The Ld.AO had made the addition because the assessee had deposited cash in his SBI account amounting to Rs.19,58,500/- and had further made payment towards credit card Rs.2,00,100/-. Since the assessee had not explained the source of the cash deposit and the source for payment made to credit card, the Ld.AO added the aggregate amount of Rs.21,58,600/- to the income of the assessee as unexplained source. Before the Ld.CIT(A) also the assessee had not furnished any explanation towards the source for the cash deposit and payment made towards credit card and further the assessee had not appeared before the Ld.CIT(A) during the first appellate proceedings. Therefore the Ld.CIT(A) confirmed the order of the Ld.AO. Even before us the assessee has failed to appear at the time of hearing and also has not

furnished any details to establish his source for the aggregate amount of Rs.21,58,600/-. Therefore we also do not have any other option but to confirm the orders of the Ld.Revenue Authorities. Accordingly we hereby confirm the addition made by the Ld.Revenue Authorities for Rs.21,58,600/-.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 23<sup>rd</sup> July, 2018 at Chennai.

Sd/-

(धुव्वुरु आर.एल रेड्डी)

( Duvvuru RL Reddy )

न्यायिक सदस्य /Judicial Member

Sd/-

(ए. मोहन अलंकामणी)

( A. Mohan Alankamony )

लेखा सदस्य / Accountant Member

चेन्नई/Chennai,

दिनांक/Dated 23<sup>rd</sup> July, 2018

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- |                        |                          |                              |
|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त/CIT     | 5. विभागीय प्रतिनिधि/DR  | 6. गार्ड फाईल/GF             |