

**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, MUMBAI  
BEFORE SHRI C.N. PRASAD, JM AND SHRI RAJESH KUMAR, AM**

**ITA. 6689/Mum/2014 Assessment Year 2010-11**

Shri Amandeep Dilip Arora B-3, Rustom Mansion, 562 Adenwalal Road, Matunga Mumbai-400 019.	Vs.	ACIT-17(2) C-10, Pratyakshakar Bhavan Bandra Kurla Complex, Bandra East Mumbai-400 051.
<b>PAN : AIOPD 5775 B</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by</b>	None
<b>Respondent by</b>	Ms. Neha Thakur-DR

Date of Hearing	11/10/2018
Date of Pronouncement	17/10/2018

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

This appeal by the assessee is directed against the order dated 14/08/2014 of CIT(A)-29, Mumbai for assessment year (AY ) 2010-11.

2.The only issue raised by the assessee is against the confirmation of addition of Rs.25,65,000.00 by CIT(A) as made by the Assessing Officer (A.O) u/s. 68 of the Act.

3.At the outset we would like to mention that at the time when the case was called up for hearing neither the assessee nor his Authorised Representative (A.R) was present to attend the hearing nor any application for adjournment was received. We note from order sheet entries that case of the assessee had been adjourned four times prior to this date and on none of the dates neither the assessee nor his AR attended the proceedings despite service of notice through RPAD. Initially the case was fixed for hearing on 12/06/2017 and thereafter adjourned to 16/10/2017, 23/04/2018 and to 06/09/2018. From the conduct of the assessee

it is clear that assessee is not very interested in pursuing the appeal. We are, therefore, proceeding to decide the appeal of the assessee on merits after hearing the Id. DR.

4.The facts in brief are that the AO made an addition u/s. 68 of the IT Act to the tune of Rs.25,65,500/- towards cash deposited by the assessee during the Financial year into his bank account as apparent from ITS details for the reason that the assessee has failed to explain the source of cash deposits into bank while the AO brushed aside the contentions of the assessee that the source of the cash is out of withdrawal from the same bank.

5.After perusing the order of CIT(A) and hearing the Id. DR, we observe that CIT(A) has passed the appellate order after taking into account the contentions of the assessee as made during the appellate proceedings. Now there is no material before us which could force us to take a decision in variance to the decision of CIT(A). Therefore, we do not find any reason to deviate from the findings of Id. Commissioner of Income tax(Appeals) and accordingly uphold the order of Id. Commissioner of Income tax(Appeals) by dismissing the appeal of the assessee.

6.In the result appeal is dismissed.

Order pronounced in the open court on 17th of October, 2018.

**Sd/-**  
**(C.N. PRASAD)**  
JUDICIAL MEMBER

**Sd/-**  
**(RAJESH KUMAR)**  
ACCOUNTANT MEMBER

Mumbai; Dated: 17/10/2018

Jv.Sr.PS.

**Copy of the Order forwarded to :**

- 1.Appellant /अपीलार्थी
2. Respondent /प्रत्यर्थी
- 3.The concerned CIT(A)/संबद्ध अपीलिय आयकर आयुक्त,
- 4.The concerned CIT /संबद्ध आयकर आयुक्त
- 5.DR “ A ” Bench, ITAT, Mumbai /विभागीय प्रतिनिधि, खंडपीठ,आ.अ.न्याया.मुंबई
- 6.Guard File/गार्ड फाईल

आदेशानुसार/ **BY ORDER,**  
उप/सहायक पंजीकार **Dy./Asst. Registrar**  
आयकर अपीलिय अधिकरण, मुंबई /ITAT, Mumbai.