

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 418/VIZ/2018
(Asst. Year : 2011-12)**

Bollepalli Venkata Rao, vs. ITO, Ward-1,
D.No. 23-966, Vishnukundi Narasaraopet.
Nagar, Vinukonda (Post),
Guntur.

PAN No. AIQPR 9318 G

**ITA No. 419 & 420/VIZ/2018
(Asst. Year : 2011-12 & 2012-13)**

Beerella Govinda Rajulu, ITO, Ward-1,
D.No. 23-966, Vishnukundi Narasaraopet.
Nagar, Vinukonda (Post),
Guntur.

PAN No. ASPPB 6216 Q
(Appellant) (Respondent)

Assessee by : Shri G.V.N. Hari – Advocate.
Department By : Smt. Suman Malik – Sr.DR

Date of hearing : 01/07/2019.
Date of pronouncement : 04/07/2019.

ORDER

PER V. DURGA RAO, JUDICIAL MEMBER

These appeals by the difference assessees are directed against the separate orders of Commissioner of Income Tax (Appeals)-1, Guntur, all dated 08/06/2018 for the Assessment

Years 2011-12, 2011-12 & 2012-13 respectively. Since facts and issues are common, clubbed and heard together and disposed of by way of this consolidated order.

2. Facts in ITA No. 418/VIZ/2018, in brief, are that the assessee is an individual, carrying on business of centring and rod bending work. A survey operation u/sec. 133A was conducted on 27/08/2015 in the case of Vasireddy Hanumantha Rao, Vinukonda. During the survey, it was revealed that assessee was involved in real estate business/transaction with Vasireddy Hanumantha Rao. Considering the material facts gathered from the premises of Vasireddy Hanumantha Rao and also after obtaining data from SRO, Vinukonda, the Assessing Officer noticed that the assessee's indulgence in real estate activities and no returns of income filed. Hence, case was reopened u/sec. 147 by issuing proper notices. The assessee filed a revised return on 25/01/2016 admitting net income at Rs. 5,19,270/- under the heads 'salaries, business & income from other sources'. During the course of assessment proceedings, the Assessing Officer has observed that the assessee has invested an amount of Rs.12,86,033/- in purchase of immovable properties, hence, assessee was asked explanation. It was submitted initially before the Assessing Officer that source for the investments was from his

HUF, agricultural income and savings. Accordingly the Assessing Officer asked the assessee to produce the HUF return and the relevant material for verification. The assessee has not filed any details and voluntarily agreed for addition of Rs.12,86,033/- as unexplained investment in the purchase of immovable properties. Accordingly, the Assessing Officer has accepted the same and assessment is completed by adding Rs.12,86,033/- as assessee's income.

3. On appeal, Id. CIT(A) confirmed the order of the Assessing Officer.

4. Before us, Id. counsel for the assessee is not able to point out any mistake or violation committed by the Id. CIT(A) while dismissing the appeal of the assessee. We find that the assessee himself accepted for addition before the Assessing Officer, therefore addition was made. Before the Id. CIT(A) and even before us the assessee has not explained the source of investment. Therefore, we find no reason to interfere with the order passed by the Id. CIT(A). Thus, this appeal filed by the assessee is dismissed.

5. The facts involved in ITA No.419 & 420/VIZ/2018 are similar to the facts of ITA No.418/VIZ/2018 except difference in amounts,

therefore, our decision in ITA No.418/VIZ/2018 shall apply *mutatis mutandis* to these appeals also.

6. In the result, all the appeals filed by the assesseees are dismissed.

Order Pronounced in open Court on this 04th day of July, 2019.

Sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(V. DURGA RAO)
Judicial Member

Dated: 04th July, 2019.

vr/-

Copy to:

1. *The Assessee*
 - a) *Bollepalli Venkata Rao*
 - b) *Beerella Govinda Rajulu**Both are residents of D.No. 23-966, Vishnukundi Nagar, Vinukonda (Post), Guntur.*
2. *The Revenue - ITO, Ward-1, Narasaraopet.*
3. *The Pr.CIT, Guntur.*
4. *The CIT(A)-1, Guntur.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.