

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.1179/Del./2019  
Assessment Year 2010-11

Naveen Kumar H.No. 53, Ward No. 3, Patel Basti, Baroda Road Kath Mandi, Gohana, Haryana. <b>APFPK8849H</b>	vs.	Income Tax Officer, Ward 32(23), New Delhi.
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri S.L. Anuragi, Sr. DR

Date of Hearing :	17.07.2019
Date of Pronouncement :	01.08.2019

**ORDER**

This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-11, New Delhi dated 07.09.2018 for AY 2010-11.

2. Briefly the facts of the case are that AO had reopened the assessment u/s 147 of the Act on the basis of AIR Information that assessee has made cash deposits of Rs. 17,94,000/- in

his saving bank account. The assessee had filed return of income on 19.03.2012 showing total income of Rs. 2,18,400/-. Before issue of notice u/s 148 several letters were issued by the AO to ask for the details of the return filed and source of the cash deposits. However, no compliance was made by the assessee. At the assessment stage also AO give various opportunities to the assessee to explain source of the cash deposits, however, assessee did not make any compliance. Therefore, AO passed the ex-parte order u/s 144 of the Act and made addition of Rs. 17,94,000/- on account of unexplained cash deposits. The assessee filed the appeal before Ld. CIT(A). The written submissions were filed to challenge the addition but no documentary evidence was filed to explain source of the cash deposits. It was merely contended that cash deposits were made out of sale proceeds of the business and gift received by assessee from his mother. The Ld. CIT(A) asked the assessee to file additional evidences along with application under Rule 46A. However, assessee did not take any step. The appeal was adjourned many times but

no documentary evidence filed before the Ld. CIT(A). The Ld. CIT(A), accordingly, dismissed the appeal of assessee.

3. The present appeal is time barred by 91 days as per notings of the Registry. The assessee filed application for condonation of delay on the ground that assessee was sick and hospitalized which is supported by affidavit.

4. The assessee has been notified the date of hearing through Registered Post. However, none appeared on behalf of the assessee at the time of hearing of the appeal.

5. I have heard Ld. DR and perused the findings of authorities below.

6. Considering the explanation of the assessee in application for condonation of delay, I am satisfied that assessee was prevented by sufficient cause in not filing the appeal within the period of limitation. The delay in filing the appeal is, therefore, condoned.

7. On merits, I find that it is not a case of interference at all. The assessee in the ground of appeal merely stated that Ld. CIT(A) has erred in law and without application of facts and that no proper opportunity of being heard have been given to the assessee. The impugned order shows that AO as well as the Ld. CIT(A) have given several opportunities to the assessee to explain source of the cash deposits. However, assessee failed to produce any documentary evidence to explain source of the cash deposits. No steps have been taken before the Ld. CIT(A) for admission of additional evidences under Rule 46A of the IT Rules. Therefore, assessee failed to explain the source of cash deposits in the bank account. Therefore, no interference is called for in the matter. I confirm the addition and dismissed the appeal of assessee.

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

Order pronounced in the open Court.

**Sd/-**  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Dated 01.08.2019

\*Kavita Arora

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.

Date of dictation	17.07.2019
Date on which the typed draft is placed before the dictating Member	17.07.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	01.08.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	01.08.2019
Date on which the fair order comes back to the Sr. PS/PS	01.08.2019
Date on which the final order is uploaded on the website of ITAT	01.08.2019
Date on which the file goes to the Bench Clerk	01.08.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	