

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'B', New Delhi**

**Before : Ms. Suchitra Kamble, Judicial Member And
Shri Prashant Maharishi, Accountant Member**

**ITA No. 2016/Del/2017
Assessment Year: 2012-13**

Dai Ram Jindal, Prop. Hyat Traders, KD-17, Pitampura, Delhi. PAN- AAGPJ6485J (Appellant)	vs.	Income-tax Officer, Ward 47(1), New Delhi. (Respondent)
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Appellant by	None
Respondent by	Sh. Surendra Meena, Sr. DR

Date of Hearing	08.08.2019
Date of Pronouncement	27.08.2019

ORDER

Per Suchitra Kamble, J.M.:

This appeal is filed against the order dated 09.01.2017 passed by the CIT(A)-16, New Delhi for the assessment year 2013-14.

2. The grounds of appeal are as under :

1. *Ld. CIT(A) is not justified in law and facts and circumstances of the case in confirming the addition of Rs.38,09,457/- under the head "Unsecured loan" without considering the submission made by the assessee.*

2. *Ld. CIT(A) is not justified in law and facts and circumstances of the case in confirming the addition of Rs.10,50,000/- on account of cash deposited in the Bank.*
3. *The assessee has every right to make, add, delete, modify or alter any grounds of appeal at the time of hearing.*

3. The assessee is the proprietor of M/s. Hyat Traders. During the year, the assessee has made a sale of Rs.55,33,106/- and reported a net profit of Rs.2,55,235/- as compared to Rs.1,10,89,379/- and Rs.2,32,555/- respectively. The return of income was filed on 31.03.2013 declaring an income of Rs.2,36,570/- which was processed u/s. 143(1) of the Act vide order dated 11.06.2013. The case was selected for scrutiny under CASS and notice u/s. 143(2) was issued on 17.08.2013 which was duly served upon the assessee. Further notice u/s. 142(1) was issued on 08.10.2014. Further notice u/s. 143(2) of the Act was issued on 02.12.2014. The assessee filed letter dated 12.02.2015 and 19.02.2015 and raised certain objections regarding the jurisdiction. Objection was disposed of vide letter dated 16.03.2015 by the Revenue. Since the assessee did not attend the proceedings in response to any notice issued, summons u/s. 131 of the Act was issued on 20.02.2015 and served upon the assessee. However, the assessee did not appear. Therefore, the Assessing Officer passed order u/s. 144 of the Act. The Assessing Officer made addition of Rs.38,09,457/- as unexplained money u/s. 69A of the Act as well as made addition of Rs.10,50,000/- under the provisions of section 68 as unexplained cash deposits.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A.) The CIT(A) dismissed the appeal of the assessee as none appeared before the CIT(A) too despite giving notice.

5. During the hearing, despite filing the power of attorney, none appeared for the assessee nor was the assessee present before us. Notice for hearing was properly issued and served upon the assessee. Thus, the service was complete but since none is present on behalf of the assessee, we are proceeding on the basis of assessment order and the order of the CIT(A).

6. The ld. DR relied upon the assessment order and the order of the CIT(A).

7. We have heard the ld. DR and perused the assessment order and the order of CIT(A). From the perusal of the orders of the lower authorities, it can be seen that the assessee is the habitual defaulter in complying with the notices issued for hearing. None appeared before us as well. Therefore, we are of the opinion that the assessee is not interested in its appeal. From the perusal of the assessment order it can be seen that the assessee was asked to file the name and complete address of all the persons from whom unsecured loans were taken with their source of income, bank statements, Income-tax returns and computations of income as well as asked to prove their creditworthiness to give unsecured loans. Despite giving the opportunities, the assessee has not filed any details as was asked by the Assessing Officer and has not proved the case before the Revenue Authorities. Therefore, the Assessing Officer has made proper addition in respect of unexplained money

u/s. 69A. As regards addition of unexplained cash deposits, the same was also not contested by the assessee during the assessment proceedings by producing any documentary evidence. Therefore, the Assessing Officer has rightly made addition and there is no need to interfere with the observations and conclusion of the assessment order. As regards the order of the CIT(A), the CIT(A) has also given categorical finding, i.e., in absence of evidence, the Assessing Officer has rightly made additions. Therefore, there is no need to interfere with the findings of the ld. CIT(A). The appeal of the assessee is accordingly dismissed.

8. In the result, the appeal is dismissed.

Order pronounced in the open court on this 27th day of August, 2019.

Sd/-

(Prashant Maharishi)
Accountant Member

Sd/-

(Suchitra Kamble)
Judicial member

Dated: 27th August, 2019

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Copy of order forwarded to:

(1) *The appellant*

(3) *Commissioner*

(5) *Departmental Representative*

(2) *The respondent*

(4) *CIT(A)*

(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi

Date of dictation	23.08.19
Date on which the typed draft is placed before the dictating Member	23.08.19
Date on which the typed draft is placed before the Other Member	
Date on which the fair order is placed for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar	
Date of dispatch of the Order	