

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.196/Del./2019
Assessment Year 2010-2011

Shri Ravinder Kumar, C-40, Gali No.3, West Chander Nagar, Delhi. PIN – 110 051. PAN BKLPK2219M	vs.,	The Income Tax Officer, Ward-59(4), Vikash Bhawan, D-Block, New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Rajesh Mahna And Shri Ramanand Roy, Advocates.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	20.08.2019
Date of Pronouncement :	02.09.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-19, New Delhi, Dated 30.11.2018, for the A.Y. 2010-2011, challenging the addition of Rs.15,86,000/- on account of income from unexplained sources under section 68 of the I.T. Act, 1961.

2. Briefly the facts of the case are that in this case information for non-filing of ITR for the A.Y. 2010-11 was

received through NMS cycle. On perusal of ITS data for the A.Y. 2010-11, A.O. noted that the assessee company had deposited cash of Rs.15,86,000/- in his bank account with the Khatri Co-Op (U) Bank Ltd. during the assessment year under appeal. The case of the assessee was reopened under section 147 of the I.T. Act. Statutory notices were issued to the assessee. However, none have been attended to by the assessee. Subsequently, assessee has filed copy of the return of income for the assessment year under appeal declaring income of Rs.1,26,999/- filed on 08.12.2017 in response to notice issued under section 148 of the Act. Thereafter, assessee did not appear before A.O. and no explanation have been filed. The A.O. in the absence of any cooperation from the side of the assessee passed the re-assessment order and made addition of Rs.15,86,000/- on account of unexplained cash deposit in Bank Account under section 68 of the I.T. Act.

2.1. The addition was challenged before the Ld. CIT(A). The assessee submitted that he was running general store shop and cash deposit in the bank account was from

sales made. The assessee has no other income. The cash has been deposited in the Bank Account regularly in 2-3 days gap. The Ld. CIT(A) found that whatever was submitted by assessee has not been substantiated through any evidence on record. Therefore, addition was confirmed.

3. I have heard the Learned Representative of both the parties.

4. Learned Counsel for the Assessee reiterated the submissions made before the authorities below and submitted that assessee filed return of income declaring in terms of Section 44AD of the I.T. Act. He has filed copy of the bank statement of the assessee to show that cash have been deposited after interval of few days. He has submitted that the assessee issued cheques from the Bank Account for making purchases. He has, therefore, submitted that matter may be remanded to the file of A.O. and assessee will produce purchase bills before A.O. for reconsideration.

5. On the other hand, Ld. D.R. submitted that assessee did not produce any evidence before the

authorities below that assessee was doing any business and cash have been deposited out of sale proceeds. No copy of the purchase bills have been produced by assessee before any authority. Therefore, addition may be confirmed.

6. I have considered the rival submissions and do not find any justification to interfere with the Orders of the authorities below. It is not in dispute that assessee made cash deposits of Rs.15,86,000/- in his Bank Account during financial year relevant to assessment year under appeal. The assessee failed to explain nature and source of cash deposit in his Bank Account before the authorities below. The assessee for the first time contended before the Ld. CIT(A) that he is running a general store shop and cash has been deposited out of the sales made. The explanation of assessee is not supported any documentary evidences. Further, when assessee made purchases out of the same Bank Account as per the contention of Learned Counsel for the Assessee through Banking channel, assessee could have produce purchase bills before the authorities below to show that it was in fact the business transaction of assessee.

However, assessee did not produce any evidence before the authorities below. Same is the position before the Tribunal that assessee did not produce any purchase bills to show that purchases were made through banking channel out of the same Bank account in which cash have been deposited. Therefore, there were no justification even to remand the matter back to the file of A.O. as is argued by the Learned Counsel for the Assessee. In the absence of any evidence on record, I do not find any justification to interfere with the Orders of the authorities below and dismiss the appeal of assessee.

7. In the result, appeal of Assessee dismissed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 2nd September, 2019

VBP/-

Copy to

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

//By Order//

Asst. Registrar : ITAT : Delhi Benches : Delhi.

Date of dictation	20.08.2019
Date on which the typed draft order is placed before the dictation Member	21.08.2019
Date on which the approval draft comes to the Sr. PS	02.09.2019
Date on which the fair order is placed before the Dictation member for pronouncement	02.09.2019
Date on which the fair order comes back to the Sr. P.S.	02.09.2019
Date on which the final order is uploaded on the website of ITAT	02.09.2019
Date on which the file goes to the Bench Clerk	02.09.2019
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.	