

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA.No.1096/Del./2017
Assessment Year 2012-2013

Smt. Anjana Gupta, 4273, Gali Bhairam, Nai Sarak, Delhi – 6. PAN AAKPG8521C	vs.,	The ACIT, Circle – 46(1), Room No.106, Drumshape Building, New Delhi-110002
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Ved Prakash Mishra, Sr. DR

Date of Hearing :	07.01.2020
Date of Pronouncement :	07.01.2020

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-16, New Delhi, Dated 09.12.2016, for the A.Y. 2012-2013.

2. In this case assessee filed return of income declaring total income of Rs.21,87,733/-. The case was selected for scrutiny. The A.O. noted that assessee has

made cash deposits in his bank account. The assessee was asked to explain the source of the cash deposited in the bank account and statement of assessee was recorded in which she has replied that cash deposited in her bank account is the amount taken in cash during property transaction over the stamp duty value of the property. Thus, assessee admitted it was undisclosed income of the assessee. The A.O. accordingly made addition of Rs.92,21,000/-.

2.1. The A.O. further noted that assessee has shown interest free loan amounting to Rs.2,36,632/- from her daughter Sakshi Gupta. Summons under section 131 were issued to Sakshi Gupta who failed to appear before the A.O. The assessee in her statement on oath accepted that she has not taken any loan from Sakshi Gupta and that Sakshi Gupta does not have any source of income. Since Sakshi Gupta did not appear before A.O. to explain the position, therefore, the A.O. made the addition of Rs.2,36,632/-.

2.2. The A.O. further noted that as per statement of assets and liabilities as on 31.03.2011 of assessee, she has

shown interest free loan of Rs.82,09,900/- taken from Shri Upender Gupta. Further in F.Y. 2011-2012 addition of Rs.24 lakhs has been made to interest free loan by Shri Upender Gupta. The assessee was asked to provide bank details for the addition of Rs.24 lakhs in the assessment year under appeal. However, assessee failed to provide any documentary evidences for the addition made in assessment year under appeal. The assessee was confronted with the issue while recording her statement, to which, assessee replied that she has never taken any loan from her husband Shri Upender Gupta. The A.O, therefore, made addition of Rs.24 lakhs in the assessment year under appeal.

3. The assessee challenged the additions before the Ld. CIT(A) and filed her affidavit as additional evidence retracting from the above additions. The affidavit was sent to the A.O. for the comments to which A.O. has objected to it. The Ld. CIT(A) held that the same is not admissible as additional evidence. The Ld. CIT(A) noted that assessee made surrender of the amount in question before A.O. and why she kept quiet for a longer period till the appeal is

decided. Therefore, the claim of assessee through additional evidence retracting from the admission made before A.O. was rejected and additions on merit have been confirmed.

4. The assessee in the present appeal has challenged these additions. The assessee has been notified the date of hearing through registered post. However, none appeared on behalf of the assessee.

5. The Ld. D.R. contended that assessee has no merit, therefore, appeal of assessee may be dismissed.

6. After considering the facts of the case and submissions of the Ld. D.R, we are of the view that appeal of assessee has no merit. The assessee admitted all the above additions before A.O. while recording her statement under section 131 of the I.T. Act. The assessee has no explanation whatsoever in respect of the cash deposited in the Bank account as well as unexplained credit. Even she denied to have taken any loan from Smt. Sakthi Gupta and Shri Upender Gupta. The additions were made because the assessee failed to explain the source of these deposits in the

Bank account and the credits and on admission of the assessee. The assessee never retracted from the admission till the appeal is decided by the Ld. CIT(A). No justification have been shown for filing affidavit before the Ld. CIT(A) which is also not corroborated by any evidence. Further no specific ground have been raised in the present appeal with regard to retraction through affidavit. Therefore, appeal of assessee has no merit and the same is accordingly dismissed.

7. In the result, appeal of assessee dismissed.

Order pronounced in the open Court.

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER
Delhi, Dated 07th January, 2020
VBP/-
Copy to

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

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

// BY Order //

Asst. Registrar : ITAT Delhi Benches : Delhi.