

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I(2) + SMC-1' NEW DELHI**

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER,
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No. 2641/DEL/2019 (A.Y 2012-13)

Balwan Singh R2Z 768B, Flat No. 92, G-Floor KH No. 47/16/25, Rajnagar, Palam, New Delhi PIN: 110077 PAN: CDNPS3008N (APPELLANT)	Vs	ITO Ward-44(4) New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Pradeep Singh Gautam, Sr. DR

Date of Hearing	05.03.2020
Date of Pronouncement	04 .05.2020

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 17/12/2018 passed by CIT(A)-15, New Delhi, for Assessment Year 2012-13.

2. The grounds of appeal are as under:-

“1. In the facts and circumstances of the case and in law the Id. AO has erred in reopening the assessment u/s 147 of Income Tax Act, 1961. The action of the Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the reassessment proceedings being illegal and without jurisdiction.

2. In the facts and circumstances of the case and in law the Id. AO, has erred

in issuing notice u/s 148 of Income Tax Act, 1961 without obtaining proper sanction u/s 151 of the Income Tax Act, 1961. The action of the Id. AO is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by quashing the reassessment proceedings being illegal and without jurisdiction.

3. In the facts and circumstances of the case and in law, Id. CIT(A) has erred in confirming the addition of Rs. 13,81,000 made by Id. AO on account of unexplained cash deposits u/s 68 of the Income Tax Act, 1961. The action of the Id. CIT(A) is illegal, unjustified, arbitrary and against the facts of the case. Relief may please be granted by deleting the said addition of Rs. 13,81,000.”

3. The assessee had filed its return of income for AY 2012-13, declaring income of Rs. 1,74,530/- case was taken up for scrutiny and assessment u/s 147/143(3) of the Act was completed by the Assessing Officer on 30.03.2015, determining assessed income at Rs. 15,55,530/- on account of cash deposit in the bank account u/s 68 the Income Tax Act, 1961. The additions were confirmed in the first appeal vide order dated 22.11.2016. Thereafter, the assessee filed an appeal before the Tribunal and the Tribunal vide its order dated 12.05.2017 in ITA No. 445/Del/2017 has remitted back the matter to the file of the CIT (A) with a direction in para 5 of their order to give one more opportunity to the assessee to substantiate his case.

4. The CIT(A) vide order dated 17/12/2018 dismissed the appeal on the ground that despite giving 7 notices, the assessee or his representative has not appeared before the CIT(A) and confirmed the assessment order.

5. Being aggrieved by the order of the CIT(A), the assessee filed present appeal before us. But at the time of hearing none appeared before us on behalf of the assessee. The assessee was also absent. From the perusal of records it can be seen that the notice was duly served upon the assessee. It is pertinent to note that the non-cooperation of the assessee before the CIT (A) without any

reason was not justifiable before us as well and the conduct of non appearance before us also shows that the assessee is not at all interested in contesting the present matter. Therefore, the appeal of the assessee is dismissed.

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

Order pronounced on this 04th Day of May, 2020.

**Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 04 /05/2020
R. Naheed

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	17.03.2020
Date on which the typed draft is placed before the dictating Member	17.03.2020
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member 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	13.05.2020
Date on which the file goes to the Bench Clerk	13.05.2020
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	