

IN THE INCOME TAX APPELLATE TRIBUNAL: RANCHI BENCH, RANCHI

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

I.T.A No.212/Ran/2017

Assessment Year: 2013-14

Ashok Kumar, Bokaro Purulia Road, Chas, Bokaro, Jharkhan-827013.	vs.	ITO, Wd-3(1), Bokaro
PAN/GIR No. : AIQPK5881K		
(Appellant)	..	(Respondent)

Appellant by	None
Respondent by	Smt. Nisha Singhmarr, JCIT(DR)

Date of hearing	03.03.2020
Date of pronouncement	03.03.2020

ORDER

S. S. Godara(Oral):

This assessee's appeal for assessment year 2013-14 arises against the Commissioner of Income Tax (Appeals), Hazaribag, Jharkhand dated 15.06.2017 passed in case no.10046/2016-17 involving proceedings u/s 143(3) of the Income Tax Act, 1961 (in short 'the Act').

Case called twice. None appears at assessee's behest. The Registry has already sent a RPAD to the assessee dated 11.02.20. I accordingly proceed ex parte.

2. I notice during the course of hearing with the able assistance of learned departmental representative that both the lower authorities have treated the sum in question of Rs.25 lakhs deposited in the bank account(s) as unexplained cash credits. The assessee appears to have explained that the same came from six parties. He also filed said six parties' confirmations and bank accounts before the Assessing Officer who declined the same after holding that mere filing such confirmations and documentary evidence does not satisfactorily discharge the taxpayer's onus to prove identity, genuineness and creditworthiness thereof. The very factual position continues before the CIT(A) and tribunal as well wherein there is no rebuttal to this effect from the assessee's side. I therefore affirm the impugned addition of Rs.25 lakhs.

3. Coming to the latter issue of ad hoc disallowance of 15% of the general expenses coming to Rs.14,407/-, learned departmental representative is fair enough that the same is not based on any discrepancy on record. The assessee succeeds in his instant second substantive grievance therefore.

4. This assessee's appeal is partly allowed in above terms.

Order is pronounced in the open court on 03.03.2020.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

Dated: 03.03.2020.

RS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. The CIT concerned
4. The CIT(A) -
5. The DR, ITAT, Ranchi
6. Guard File

BY ORDER

Sr. P.S., ITAT, Ranchi (on Tour)