

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA 'VIRTUAL COURT' AT KOLKATA

Before Shri S.S. Godara, JM & Dr. A. L. Saini, AM

ITA No.347/Pat/2018
Assessment Year:2015-16

Mr. Mritunjay Kr. Nirala Singh House, Bakan Phesar, Aurangabad, Bihar	बनाम / V/s.	ITO, Ward-3(3), Aurangabad
PAN No.AFYPN2133C		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Sugan Prasad, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Ajay Kumar, Addl.CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing	16-09-2020
घोषणा की तारीख/Date of Pronouncement	16-09-2020

आदेश /O R D E R

Per Bench(Oral):

This assessee's appeal for assessment year 2015-16 arises against the Commissioner of Income-tax (Appeals), Patna's order dated 12.09.2018 passed in case No.CIT(A), Patna-1/10167/2017-18 involving proceedings u/s 143(3) of the Income Tax Act, 1961; (in short 'the Act').

Heard both the parties. Case file perused.

2. The assessee's sole substantive grievance challenges correctness of both the lower authorities' action adding cash deposits made in ICICI Bank account to the tune of Rs.30,57,000/- as unexplained u/s 68 of the Act. Learned authorised representative fails to dispute that the assessee could not explain the source thereof during the course of

assessment. He seeks to pinpoint the fact that the CIT(A)'s order affirming the impugned addition has been passed ex parte and therefore, the issue deserves to be restored back as the assessee would be able to prove that the amount in question as belonging to the Bihar State Food and Civil Supplies Corporation's ("BSFC") outstanding dues against supply of paddy in the taxpayer proprietary business under the name and style of M/s Jai Maa Modern Mini Rice Mill.

3. We find no merit in assessee's foregoing plea. The fact remains that if we ignore the CIT(A)'s technical reason of having passed his lower appellate order ex parte, it was very much incumbent for the assessee to file the necessary details pertaining to business dealings of M/s Jai Maa Modern Mini Rice Mills (supra) with "BSFC" by way of cogent evidence which was not done in the course of assessment as well as in Form 35 pleadings raised before the CIT(A) forming part of the case records. The said bank accrual also appears to have not been disclosed at assessee's behest. We thus reject the assessee's above-stated arguments and confirm both the lower authorities' action making the impugned addition.

3. This assessee's appeal is dismissed.

Order pronounced in open court at the time of hearing on 16/09/2020.

Sd/-
(A. L. Saini)
Accountant Member

Sd/-
(S. S. Godara)
Judicial Member

Kolkata;
Date: 16/09/2020
RS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant- **Mr. Mritunjay Kr. Nirala**
2. प्रत्यर्थी/Respondent- **ITO, Ward-3(3), Aurangabad**
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाइल / Guard file.

//True copy//

By order/आदेश से,

Sr. Private Secretary, ITAT, Kolkata.