

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES "B", JAIPUR  
श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE SHRI SANDEEP GOSAIN, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ ITA No. 1107/JP/2019  
निर्धारण वर्ष / Assessment Year :2011-12

Shri Dinesh Sharma, Plot No. 529, Gali No. 9, Rishi Galav Nagar, Galta Gate, Jaipur.	बनाम Vs.	I.T.O., Ward 5(4), Jaipur.
स्थायी लेखा सं./ जीआईआर सं./ PAN/GIR No.: ATUPS 7924 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 16/06/2021  
उदघोषणा की तारीख / Date of Pronouncement : 14/07/2021

आदेश / ORDER

**PER: SANDEEP GOSAIN, J.M.**

This is an appeal filed by the assessee against the order of Id.CIT(A)-2, Jaipur dated 25/06/2019 for the A.Y. 2011-12, wherein following grounds have been taken by the assessee.

- "1. That the Id. Authorities below have grossly erred in law and facts in passing the order which is bad in law and facts. Hence liable to be quashed.*
- 2. That the Id. Authorities below have grossly erred in law and facts in imposing/confirming penalty of Rs. 5000/- U/s 271F without considering the facts of the case. Hence the addition is liable to be deleted.*
- 3. The appellant prays your honors indulgence to add, amend or alter all or any of the grounds of the appeal on or before the date of hearing."*

2. The hearing of the appeal was concluded through video conference in view of the prevailing situation of Covid-19 Pandemic.

3. The brief facts of the case are that the present case relates to imposition of penalty U/s 271F of the Income Tax Act, 1961 (in short, the Act) of Rs. 5000/- on account of failure to furnish return of income before end of the relevant assessment year by the assessee.

4. As per the facts, the assessee's case was reopened U/s 147 of the Act for the reason that the assessee had deposited cash of Rs. 5.00 lacs in his bank account during the relevant financial year 2010-11. However, no return of income was filed for the said relevant period.

5. During the reassessment proceedings, the assessee filed return of income on 26/04/2018, however, could not explain the "source of cash" on 02/12/2010 except by making statement to the effect that the cash deposited by the assessee was out of collection from his Kirana sales and accumulated a part for buying a taxi which could not be materialized which resulted in deposit of cash to the tune of Rs. 5.00 lacs in the bank account. However, the A.O. made additions U/s 56(1) of the Act by treating the said amount as "income from other sources" and profit was calculated U/s 44AD of the Act.

6. None had appeared on behalf of the assessee and the Id. DR was heard. From perusal of the record, we noticed that the only plea/defence taken by the assessee was that he was not having any taxable income for the relevant assessment year exceeding the maximum amount which was not chargeable to tax. However, we noticed that the case of the assessee was reopened as the assessee had deposited cash amount of Rs. 5.00 lacs in his bank account and ultimately the additions were made by treating the said amount as income of the assessee from other sources.

7. No evidence from either of the parties has been placed on record before us to demonstrate that the additions made by the A.O. were set aside by any of the appellate authorities. Therefore, taking into the facts and circumstances of the case, we are of the view that since the assessee has not been able to bring on record any factual circumstances in order to controvert or rebut the findings so recorded by the Id. CIT(A). Therefore, we uphold the order of the Id. CIT(A).

8. In the result, this appeal of the assessee is dismissed.

Order pronounced in the open court on 14<sup>th</sup> July, 2021.

Sd/-  
(विक्रम सिंह यादव)  
(VIKRAM SINGH YADAV)  
लेखा सदस्य / Accountant Member

Sd/-  
(संदीप गोसाईं)  
(SANDEEP GOSAIN)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 14/07/2021

**\*Ranjan**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Dinesh Sharma, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 5(4), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1107/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar