

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'SMC-2': NEW DELHI**

**(Through Video Conferencing)**

**BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER**

**ITA No.9638/DEL/2019  
[Assessment Year: 2010-11]**

Sh. Jagesh Kumar Lakkarpur Village, Eros Garden, Faridabad, Haryana	ITO, Ward-1(3), Faridabad
<b>PAN-ANLPK4993J</b>	
Assessee	Revenue

Assessee by	None
Revenue by	Sh. Om Prakash, Sr. DR

<b>Date of Hearing</b>	<b>30.11.2021</b>
<b>Date of Pronouncement</b>	<b>30.11.2021</b>

**ORDER**

This appeal filed by the assessee is directed against the ex-parte order dated 14.10.2019 of the learned CIT(A), Faridabad, relating to Assessment Year 2010-11.

2. This case was getting adjourned from time to time due to non-appearance of the assessee. The notice sent by the Registry through RPAD fixing the date of hearing on 30.11.2021 was returned un-served by the postal authority with the remark "incomplete address". The assessee has also not taken any steps to intimate the change of address, if any.

Therefore, I deem it proper to decide the appeal on the basis of material available on record and after hearing the ld. DR.

3. Although, a number of grounds have been raised by the assessee, these all relate to the ex-parte order of the Ld. CIT(A) in confirming the various additions made by the Assessing Officer in the order passed u/s 144/147 of the Act.

4. Facts of the case, in brief, are that the assessee is an individual. On the basis of AIR information that the assessee has deposited cash of Rs.23,76,710/- in his saving bank account maintained with HDFC Bank Ltd. Faridabad, the Assessing Officer reopened the assessment after recording the reasons as per provisions of section 147 of the Act. Thereafter, taking approval from the competent authority, a notice u/s 148 of the Act was issued to the assessee on 31.03.2017. In response to the same, the assessee did not file any return of income. Thereafter, the Assessing Officer issued notices u/s 142(1) of the Act on different dates as per address available on record, calling for relevant information. However, there was no response from the side of the assessee. In view of the above, the Assessing Officer completed the assessment on the basis of material available on record and as per provision of section

144/147 of the Act determined the total income of the assessee at Rs.23,76,710/-.

5. Since, the assessee did not appear before the Ld. CIT(A) despite number of opportunities granted, the Ld. CIT(A) in the ex-parte order passed by him upheld the action of the Assessing Officer by observing as under:-

*5. Therefore, in view of all the facts and circumstances of the case and non cooperative attitude of the assessee, amount of Rs. 23,76,710/- is treated as the amount deposited in his bank account out of undisclosed sources as the assessee has failed to furnish any plausible explanation regarding the credit and debit entries of the bank accounts maintained by him. It was obligatory on the part of the assessee to disclose fully and truly all the facts in the income tax return. But the assessee has failed to do so. It is, thus, ample clear from the attitude of the assessee that the assessee has willfully and intentionally concealed the income of Rs. 23,76,710/-. In view of these facts, I am satisfied that the assessee has concealed the particulars of his income of Rs. 23,76,710/- and therefore., penalty proceedings u/s 271 (1)( c) of the Act is hereby initiated by issuing penalty notice u/s 274 read with section 271(1)( c) of the Income-tax Act, 1961 separately.*

**(Addition of Rs.23,76,710/-)**

6. Aggrieved with such order of the ld. CIT(A), the assessee is in appeal before the Tribunal.

7. I have heard the ld. DR and perused the record. It is an admitted fact that due to non-appearance of the assessee before the Assessing Officer, he made addition of Rs.23,76,710/- to the total income of the assessee. I find the Ld. CIT(A) dismissed the appeal filed by the assessee due to

non-appearance. However, he has decided the appeal on merit, the reasons of which have already been reproduced in the preceding paragraphs. I do not find any infirmity in the order of the Ld. CIT(A) on this issue who has passed a very detailed order giving justifiable reasons while sustaining the addition. I, therefore, uphold the same and the grounds raised by the assessee are dismissed.

8. In the result, the appeal filed by the assessee is dismissed.

The Order was pronounced in the open court at the time of hearing itself i.e. on 30.11.2021.

**Sd/-**

**[R.K.PANDA]**  
**ACCOUNTANT MEMBER**

**Delhi;** Dated: 30<sup>th</sup> November, 2021

*Shekhar, Sr. P.S*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi