

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'A' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER**

ITA No.6195/Del/2016
Assessment Year: 2011-12

Anil Vashist, 189/1, Devli Road, Khanpur, New Delhi	Vs.	ACIT, Circle 23(1), New Delhi
PAN :AGHPV3157E		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Satpal Gulati, CIT DR

Date of hearing	17.01.2022
Date of pronouncement	21.01.2022

ORDER

PER SAKTIJIT DEY, JM:

This is an appeal by the assessee against the order dated 26.09.2016 of learned Commissioner of Income-tax(Appeals)-11, New Delhi, for the assessment year 2011-12.

2. When the appeal was taken up for hearing, neither anyone appeared on behalf of the assessee nor the assessee has filed any application seeking adjournment.

3. On perusal of record, it is observed that the appeal came up for hearing on several occasions earlier, however, none appeared for the assessee and the appeal is getting adjourned from time to time. In fact, notice of hearing issued to the assessee by speed post has returned back “unserved”. Thus, from the repeated absence of the assessee it is abundantly clear that the assessee is not interested in pursuing the appeal.

4. In view of the aforesaid, we proceed to dispose of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material on record.

5. Heard Shri Satpal Gulati, learned CIT DR appearing for the Revenue and perused the material record. As per the grounds of appeal, the dispute in the present appeal is confined to addition of Rs.5,42,000/- being unexplained investment in purchase of plot of land.

6. Briefly the facts are, the assessee is an individual. A search and seizure operation under Section 132 of the Act was conducted in case of the assessee. In pursuance to the notice issued under Section 153A of the Act, assessee filed his return of income declaring income of Rs.5,05,150/-, as was declared in the original returned income filed on 22.07.2011. In course of

assessment proceedings, the Assessing Officer noticed that the assessee had purchased a plot at Dehradun for a total consideration of Rs.23,42,000 including stamp duty and registration expenses. Whereas, out of the total investment made in purchase of plot, an amount of Rs.5,42,000/- was paid in cash. Disbelieving assessee's claim that the cash payment was made out of past savings, the Assessing Officer treated the cash payment of Rs.5,42,000 as unexplained investment and added back to the income of the assessee. While deciding the issue in appeal, learned Commissioner (Appeals) upheld the addition made by the Assessing Officer.

7. We have considered the submissions of learned Departmental Representative and perused the material on record. On a reading of the Assessment Order, it appears that the assessee was unable to furnish cogent evidence to explain the source of cash payment of Rs.5,42,000/- towards purchase of plot. It is also observed, the Assessing Officer has stated that having failed to furnish any convincing explanation to explain the source of cash payment, the assessee came forward to offer the amount of Rs.5,42,000 as income. Taking note of this fact and in

absence of any corroborative evidence, learned Commissioner (Appeals) sustained the addition.

8. Before us also, there is no change in the factual position, as, the assessee has not come forward and furnished any evidence to satisfactorily prove the source of cash payment of Rs.5,42,000. In view of the aforesaid, we do not find any valid reason to differ with the decision of learned Commissioner(Appeals) on the issue.

9. As regards the ground raised by the assessee regarding alleged violation of natural justice, on verification of facts on record, we are of the view that the assessee has failed to factually prove the aforesaid allegation. In view of the aforesaid, we uphold the decision of learned Commissioner (Appeals) on the issue.

6. In the result, the appeal is dismissed.

Order pronounced in the open court 21st January, 2022

Sd/-
(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 21st January, 2022.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi