

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA BENCH "C", KOLKATA**

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**[VIRTUAL COURT HEARING]**

**ITA No.925/Kol/2017  
Assessment Year: 2007-08**

Mukesh Kumar Singh 16, Hat Lane, Near Mullick Fatak, Howrah – 711 101. <b>PAN: ANOPS 0474 M</b>	Vs.	ITO Ward – 46(2), Kolkata
(Appellant)		(Respondent)

**Present for:**

Appellant by : None  
Respondent by : Shri Biswanath Das, ACIT, DR

Date of Hearing : 03.01.2022  
Date of Pronouncement : 09.02.2022

**ORDER**

**PER SANJAY GARG, JUDICIAL MEMBER:**

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-14, Kolkata dated 30.01.2016 for the A.Y. 2007-08.

2. That this appeal is pending for quite considerable time and on 03.06.2019 when this Tribunal called the matter for hearing, no one appeared on behalf of the assessee nor any Counsel appeared and the case was dismissed for non-appearance.

2.1. However, soon after it, the assessee had filed a Miscellaneous Application in MA No. 165/Kol/2019 in ITA No. 925/Kol/2017 against the *ex-parte* order dated 03.06.2019 passed by the Tribunal

for restoration of the appeal and the Tribunal recalled said order and restore the appeal vide order dated 23.08.2019.

2.2. That, again today i.e. on 03.01.2022, when the matter was fixed for hearing, no one appeared on behalf of the assessee nor filed any application for such non-appearance by the party or their Counsel. So, it gives an impression that the assessee is not seriously interested in pursuing the appeal before the Tribunal. The Hon'ble Supreme Court in the case of *CIT vs. B.N. Bhattacharya & Anr.* 118 ITR 461 (SC) observed that preferring an appeal means effectively pursuing it and the law does not help a sleeping litigant.

3. However in the interest of justice, we proceed to decide the appeal on merits of the case after considering the material on record and after hearing the ld. DR.

4. The assessee has raised the following grounds of appeal:

*"i. That on the facts and circumstances of the case, the ld. CIT(A) erred in confirming the addition of Rs. 4,20,04,200/- on account of cash deposited into bank accounts by invoking the provisions of section 69A of the Income Tax Act, 1961.*

*ii. On the facts and circumstances of the appellant's case and in law the Ld. CIT(A) erred in stating that there is no established nexus between the addition during the assessment and the declaration of income made by the appellant u/s 183 of the Finance Act, 2016 and accepted by the Principal Commissioner of Income Tax."*

5. The Ld. CIT(A) confirmed the addition of Rs. 4,20,04,200/- made by the assessing officer on account of cash deposited into bank accounts by invoking the provisions of section 69A of the Income Tax Act, 1961. The Ld. AO noted that after the assessee had filed the return declaring an income of Rs. 97,642/-. Information was received

from ADIT(Inv) Unit (2), Kolkata regarding high volume of cash transactions in the month of January 2007 in two bank accounts of the appellant. The bank accounts showed cash deposits of Rs. 2,05,05,200/- in a/c no. 627905009535 and Rs. 2,14,99,000/- in a/c no. 627905009533 during the relevant period. The cash deposits were shown to be in the name of Chowdhary Associates and Parag Brothers, whose proprietor was the assessee. The return showed only a small income of Rs. 28,000/- from income from other sources. Since the amounts of deposits were so large and there was no reflection of the same in the income tax return, the case was therefore reopened u/s 147 of the Act.

During assessment proceedings the AR of the assessee failed to explain the sources of cash deposit. The AO accordingly added back the amount of cash deposits in the two banks, considering the money to be the appellant's own unaccounted income.

6. In the first appeal, the assessee failed to explain source of the cash deposits. It was, however, stated that the aforesaid bank accounts were opened to provide accommodation entries. However, the Ld. CIT(A) held that the assessee failed to substantiate the above contention with any evidence in this respect. So far as the contention of the assessee about the declaration of income of Rs.84010/- made by the assessee u/s 183 of the Finance Act, 2016 and accepted by the Principal Commissioner of Income Tax while deciding this issue, the Ld. CIT(A) in his order specifically stated that there was no established nexus between the aforesaid cash deposits and said declaration.

7. Since neither anyone has appeared on behalf of the assessee, nor any evidence has been brought on record to substantiate the contention of the assessee, we therefore do not find any reason to interfere with the order of the CIT(A).

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

**Order pronounced in the open court on 09.02.2022.**

**Sd/-  
(RAJESH KUMAR)  
ACCOUNTANT MEMBER**

**Sd/-  
(SANJAY GARG)  
JUDICIAL MEMBER**

Kolkata, Dated:09.02.2022.  
Biswajit, Sr. P.S.

Copy to: The Appellant: Mukesh Kumar Singh.  
The Respondent: ITO, Ward-46(2), Kolkata.  
The CIT, Concerned, Kolkata  
The CIT (A) Concerned, Kolkata  
The DR Concerned Bench

//True Copy//

By Order

Sr. Private Secretary/DDO  
ITAT, Kolkata Benches, Kolkata