

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.3054/Del/2019  
Assessment Year: 2010-11

Shailesh Maurya,  
H. No.124, Sector-8, Pocket-C-07,  
Rohini,  
New Delhi.

Vs. ITO,  
Ward-62(3),  
New Delhi.

PAN: AIHPM3203G

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Om Parkash, Sr.DR
Date of Hearing	:	28.03.2022
Date of Pronouncement	:	31.03.2022

ORDER

This appeal filed by the assessee is directed against the order dated 25<sup>th</sup> January, 2019 of the CIT(A)-38, New Delhi, relating to Assessment Year 2010-11.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the ex parte order of the CIT(A) in dismissing the appeal filed by the assessee and thereby upholding the addition of Rs.12,52,100/- made by the AO.

3. None appeared on behalf of the assessee at the time of hearing of the appeal. It was seen that a number of notices issued by the Registry through RPAD were returned by the Postal Authorities with the remark 'left.' The assessee has also not taken any step to intimate the change of address, if any. In view of the above, I deem it proper to decide the appeal on the basis of the material available on record and after hearing the ld. DR.

4. Facts of the case, in brief, are that the assessee is an individual and original assessment was completed u/s 143(3) on 28.01.2013 determining the total income at Rs.7,38,479/-. On the basis of information obtained that the assessee has made cash deposit of Rs.12,52,100/- in his savings bank account and since the assessee did not respond to the notice issued 133(6), the AO, after recording reasons re-opened the assessment u/s 147 of the Income Tax Act, 1961. Accordingly, notice u/s 148 was issued to the assessee on 27.03.2017. Since, the assessee could not explain the source of cash deposit of Rs.12,52,100/-, the AO made addition of Rs.12,52,100/- to the originally assessed income of Rs.7,38,479/-. Accordingly, he determined the total income of the assessee at Rs.19,90,580/-.

4.1 Since the assessee did not appear before the CIT(A) despite a number of opportunities granted by him, the ld.CIT(A) in his ex parte order, dismissed the appeal filed by the assessee.

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

6. I have heard the ld. DR and perused the record. I find, the AO, in the instant case, reopened the assessment under the provisions of section 147 and made addition of Rs.12,52,100/- to the total income of the assessee u/s 68 on the ground that the assessee has not disclosed the bank account in which cash deposit of Rs.12,52,100/- was made and the assessee also was unable to explain the source of the same. I find, the ld.CIT(A) in his ex parte order sustained the addition made by the AO by observing as under:-

“4. Determination:- The Assessing Officer has added Rs. 12,52,100 u/s 68, to the income of the appellant. As the appellant accepted that he had not declared his bank account, during assessment proceedings he offered the amount of Rs.12,52,100/- for taxation u/s 44AD, But the Assessing Officer contended that the appellant did not produce any evidence for this explanation and added back the cash deposit u/s 68. Since, the appellant has not been able to controvert the Assessing Officer’s contention during appellate proceedings, the addition is sustained.”

7. I do not find any infirmity in the order of the CIT(A) in sustaining the addition made by the AO since the assessee has not declared the said bank account and was unable to explain the source of cash deposit of Rs.12,52,100/-. I, therefore, uphold the order of the CIT(A) on this issue and the appeal filed by the assessee is dismissed.

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

Order pronounced in the open court on 31.03.2022.

Sd/-  
(R.K. PANDA)  
ACCOUNTANT MEMBER

Dated: 31<sup>st</sup> March, 2022

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi

		Date
1.	Draft dictated on	28.03.2022
2.	Draft placed before the author	29.03.2022
3.	Draft placed before the other Member	
4.	Approved Draft comes to the Sr.PS/PS	
5.	Order uploaded on	
6.	File sent to the Bench Clerk	
7.	Date on which file goes to the Head Clerk.	
8.	Date on which file goes to the AR	
9.	Date of dispatch of Order.	