

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “SMC” BENCH, AHMEDABAD**

**BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER AND
SHRI T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No.874/Ahd/2019
Assessment Year: 2010-11**

Nayan Dashrathlal Shah,
1, Radhe Kunj,
Unchi Sheri,
Mehsana – 384 001.
[PAN – AAOPS 7307 N]
(Appellant)

vs. Income Tax Officer,
Ward-2, Mehsana.

(Respondent)

Appellant by : None
Respondent by : Shri R.R. Makwana, Sr. D.R.

Date of hearing : 20.04.2022
Date of pronouncement : 27.04.2022

ORDER

PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER :

This is an appeal filed by the assessee against the order dated 04.03.2019 passed by the Ld. CIT(A), Gandhinagar, Ahmedabad relating to the Assessment Year (A.Y.) 2010-11

2. The brief facts of the case are that the assessee is an individual and has not filed return of income for the A.Y. 2010-11. As per AIR information, the assessee had made cash deposit of Rs.14,51,500/- with Savings Bank Account maintained with Kotak Mahindra Bank Limited and Mehsana Urban Co-operative Bank Limited, Mehsana. As the assessee has not filed return of income, notice under Section 148 of the Income Tax Act, 1961 (*hereinafter referred to as “the Act”*) was served on the assessee. As there was no response to the notices, the Assessing Officer passed the assessment order on 26.12.2017 which is reproduced as under :-

“A notice under section 143(2) was issued and served. Another notice under section 129 was issued on 20.06.2017 was also served. Another notice under section 142(1) dated 23.08.2017 was also issued and served. A notice under section 274 r.w.s. 271(1)(b) dated 15th September 2017 was issued and served. A showcause notice dated 08.11.2017 was issued and served. Terms of the above all notices have not complied by the assessee. Then a final showcause notice dated 08.11.2017 was issued refining hearing on 13.11.2017. Submission dated nil was received by this office on 11.12.2017. On verification it was noticed that assessee has given submission to the extent of deposits made in Mehsana Urban Co-op Bank Limited, Mehsana only, he has not mentioned anything about deposit made in Kotak Bank amounting to Rs.12,14,500/-. A showcause notice dated 12.12.2017 was issued and served on the assessee asking as why cash deposits amounting to Rs.12,14,500/- with Kotak Mahindra Bank, Mumbai should not be treated as unaccounted transaction and added to the total income. However, assessee did not comply with showcause notice. Thus cash transactions amounting to Rs.12,14,500/- made with the Kotak Mahindra Bank, Mumbai, for which sources are not explained by the assessee are added to the total income. Separate proceedings under section 274 r.w.s. 271(1)(c) are initiated separately.

Subject to the above remarks, total income of the assessee is determined as under :-

Total income as declared	Rs.1,60,893/-
Add: income added u/s 69 as discussed above	Rs.12,14,500/-

Total assessed income	Rs.13,75,393/-
	=====”

3. Aggrieved with the assessment order, the assessee filed appeal before the Ld. CIT(A), Gandhinagar. The assessee has not produced any cogent evidence before the Ld. CIT(A) against the addition made by the Assessing Officer of Rs.12,14,500/-. Therefore, the CIT(A) has also confirmed the above addition as follows :-

“As regards the addition made of cash deposit of Rs.14,51,500/- in the saving bank account maintained with the Kotak Mahindra Bank Limited which was not furnished, the appellant had not furnished any details in respect of the same during the course of assessment proceedings. The assessment has been finalised u/s 143(3) of the Act and not 144 of the Act. No details had been furnished before the AO and the AO had to issue notice u/s 133(6) of the Act to the banks in order to get the information. The appellant had not filed his return of income within the time allowed u/s 139(1) of the Act. The appellant only on

receipt of the final notice of hearing submitted a letter before the AO dated nil. Even in the submission filed, the deposits made in Mehsana Urban Co op. Bank Limited, Mehsana were mentioned. No mention was there regarding the account maintained with Kotak Mahindra Bank Limited. This proves that appellant had deliberately concealed his transactions with the bank for the intentions best known to him. In such facts, the action of the AO in making the addition of Rs.12,14,500/- being cash deposits made in Kotak Mahindra Bank Limited is held justified and is confirmed. Ground of appeal is dismissed.”

4. Aggrieved against the appellate order, the assessee is before us raising the solitary ground that the CIT(A) has erred in confirming the addition of Rs.12,14,500/-, the amount deposited in Kotak Mahindra Bank Limited through cash book and bank statement produced and the addition has been upheld. The present case is listed for 9th hearing today and notice has also been duly served on the assessee, however, none appeared on behalf of the assessee. In the earlier occasions also assessee's Representative not appeared before this Tribunal, thus we presume the assessee is not interested in conducting the case. Having served the notice to the assessee, we need to proceed with the case with the assistance of Ld. Departmental Representative (D.R.) and available materials on record.

5. The Ld. D.R. appearing for the Department has stated that inspite of six opportunities provided to the assessee by the Assessing Officer, the assessee has not produced any details before the Assessing Officer. Even before the Ld. CIT(A) a remand report has been called for by the Ld. CIT(A). The assessee has not produced any details relating to the deposit made in Kotak Mahindra Bank. So having given ample opportunities to the assessee, the assessee has not produced any details before the Assessing Officer as well as before the First Appellate Authority and no material is placed before this Tribunal, so addition made by the Assessing Officer be sustained and the assessee's appeal be dismissed.

6. We have given our thoughtful consideration and perused the material available on record. This is an appeal filed by the assessee on 20.05.2019. Today is the 9th hearing of this appeal. In none of the occasion neither the assessee appeared by person nor through its Authorised Representative. Further, there is no new material placed before us for deleting the addition made by the Assessing Officer namely cash deposit made in Kotaka Mahindra Bank Limited. In the absence of any such details and enough opportunities being offered to the assessee, we have no hesitation in confirming the addition made by the Id. CIT(A). Thus, ground raised by the assessee is rejected and the appeal is dismissed.

7. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on this 27th day of April, 2022.

Sd/-
(ANNAPURNA GUPTA)
Accountant Member

Sd/-
(T.R. SENTHIL KUMAR)
Judicial Member

Ahmedabad, the 27th day of April, 2022

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Copies to: (1) *The appellant*
(2) *The respondent*
(3) *CIT*
(4) *CIT(A)*
(5) *Departmental Representative*
(6) *Guard File*

By order

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad