

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.1218/Del/2018
Assessment Year: 2010-11

Madan Chawla, 1964/3, Ist Floor, Outram Line, GTB Nagar, New Delhi	Vs.	ITO, ward 36(1), New Delhi.
PAN :AALPC4616Q		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Mr. Shayam Manohar Singh, Sr. DR

Date of hearing	02.05.2022
Date of pronouncement	17.05.2022

ORDER

PER SAKTIJIT DEY, JUDICIAL MEMBER:

This is an appeal by the assessee against the order dated 16.11.2017 of learned Commissioner of Income-Tax(Appeals)-12, New Delhi pertaining to assessment year 2010-11.

2. When the appeal was called out for hearing, none appeared on behalf of the assessee to represent the case. On perusal of record, it is observed that on previous five occasions when the appeal was posted for hearing, none appeared on behalf of the assessee. Therefore, the Bench was compelled to adjourn the matter time and again. In fact, on verification of record, it is observed, though, twice hearing notices were issued through speed post, however, such notices returned back un-served, due to absence of the assessee in the given address. The aforesaid facts, not only show lack of interest, but complete apathy of the assessee in pursuing the present appeal. Since, enough opportunity was granted to the assessee to represent his case, it is deemed appropriate to proceed with the hearing of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material on record.

3. The dispute in the present appeal is confined to addition of an amount of Rs.1,13,22,900, being unexplained cash deposit in the bank account.

4. Briefly, the facts are that assessee is a resident individual. For the assessment year under dispute, assessee had filed his return of income on 31.03.2011, declaring income of Rs.1,57,936. Subsequently, the Assessing Officer received information from the investigating wing of the department, wherein it was indicated that huge amount of cash has been deposited in a bank account appearing in the name of M/s. Scorpion Gym of ICICI Bank Ltd. It was further reported that the authorized signatory of the bank account are the present

assessee and one Shri Lovelesh Chawla. Based on such information, Assessing Officer reopened the assessment under Section 147 of the Act and ultimately completed the assessment by adding back the amount of Rs.1,13,22,900 to the income of the assessee. Though, the assessee contested the aforesaid addition before the learned Commissioner (Appeals), he was unsuccessful.

5. We have considered rival submissions and perused the material available on record.

6. It is a fact on record that the Assessing Officer received specific information indicating that certain bank account operated by the assessee reflected huge cash deposits. When the assessee was called upon to explain the source of such cash deposit, initially, assessee stated that the bank account pertained to him, whereas, subsequently assessee submitted that the account standing in the name of Scorpion Gym actually belongs to one Shri Ramanuj of Goa. However, assessee was unable to furnish any supporting evidence to back his claim. When the assessee was found to be the authorized signatory of the concerned bank account, the burden entirely lies with the assessee to explain the source of cash deposit made therein. Without explaining the source, assessee simply cannot wriggle out by making a claim that the account does not belong to him. If assessee's claim is to be believed then how come assessee is a authorized signatory in respect of a bank account held by a third party. Thus, assessee at no

stage, has furnished any cogent evidence to either prove the source of cash deposit or the fact that the bank account does not belong to him.

7. In view of the aforesaid, we do not find any infirmity in the decision of learned Commissioner (Appeals) in upholding the addition made by the Assessing Officer. Grounds are dismissed.

8. In the result, appeal is dismissed.

Order pronounced in the open court on 17th May, 2022.

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 17th May, 2022.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	05.05.2022
2.	Date on which the draft of order is placed before the Dictating Member:	06.05.2022
3.	Date on which the draft of order is placed before the other Member:	16.05.2022
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	16.05.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	16.05.2022
6.	Date on which the final order received after having been signed/pronounced by the Members:	17.05.2022
7.	Date on which the final order is uploaded on the website of ITAT:	.05.2022
8.	Date on which the file goes to the Bench Clerk	.05.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	