

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

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.8345/Del/2019
[Assessment Year : 2010-11]**

Dinesh Kant, S/o-Sh. Bahadur Chand, H.No.3500A, Krishan Pura, Banjarwara, Rewari. PAN-AIOPM4009K	vs	ITO, Ward-1, Rewari.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Om Prakash, Sr.DR	
Date of Hearing	23.05.2022	
Date of Pronouncement	23.05.2022	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2010-11 is directed against the order of Ld. CIT(A), Rohtak dated 06.08.2019. The assessee has raised following grounds of appeal:-

1. *"That the order passed by Learned CIT(A) Rohtak u/s 250(6) dated 16-08-19 is bad in law. Further the Learned CIT(A) Rohtak has erred in Law as well as on facts in dismissing the appeal.*
2. *That the Learned CIT(A) has erred in observing that HDFC Bank a/c No. # 02501930000186 is of resident individual instead of HUF. Further all the transactions of Rental Income and coy. share Income relates to HUF and under Individual status the Income is from salary only.*
3. *That the addition of Rs. 1931600/- as cash deposits with HDFC Bank upheld by the Learned CIT(A) is only on the basis of suspicion, Conjectures and surmises which is not permitted under Law and facts of the case.*

4. *That the Learned CIT(A) Rohtak grossly erred in not considering the documents of cash deposits version chart of day to day and other facts on record. Hence the order is erroneous, arbitrary, opposed to the Law and facts of the case and this not tenable.*
5. *That the appellant craves leave to add, alter, modify or delete one or more grounds of appeal before or at the time of hearing.”*

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen that on the earlier occasions also, there has been no representation on behalf of the assessee. The Notice has been duly issued to the assessee. The assessee was required to represent his case. Despite having given sufficient opportunities to the assessee, the assessee has not attended the hearing of the appellate proceedings since 17.02.2021. Therefore, the appeal is taken up for hearing in the absence of the assessee and is being disposed off on the basis of the material available on record.

FACTS OF THE CASE

3. Facts giving rise to the present appeal are that in this case, the assessee was an employee with M/s. Coventry Coil-O-Matic Ltd., declared income of Rs.1,40,581/- from salary. The case was selected for scrutiny under CASS. The assessment was completed on 22.02.2013 at an income of Rs.20,72,350/-. While making assessment, the AO made addition of Rs.19,31,767/- on account of unexplained cash deposits in the bank account of the assessee. This is the second round of litigation in the earlier round, the case of the assessee was re-opened and the assessment was completed on 22.02.2013, assessing the income of Rs.20,72,350/- against the declared income of Rs.1,40,581/-. The matter was carried in appeal to the Tribunal and the Tribunal was pleased to set aside the assessment order and directed the AO to verify the claim of the assessee about

the nature of the bank account. In second round of litigation, the AO yet again made addition of Rs.19,31,767/- against the declared income of Rs.140,581/- holding that the Saving Bank Account No.02501930000186 was opened and operated by the assessee.

4. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A), who after considering the submissions of the assessee, sustained the addition.

5. Aggrieved against the order of Ld.CIT(A), the assessee preferred appeal before the Tribunal.

6. I have heard contention of the Ld. Sr. DR and perused the material available on record and gone through the orders of the authorities below. The authorities below have categorically given a finding on fact that the account in question i.e. Account No. 02501930000186 held with HDFC Bank, Rewari was in the individual capacity of the assessee and was operated individually but not in capacity of Karta of HUF. The assessee has not controverted this finding on fact by placing any contrary material on record. Therefore, in the absence of the contrary supporting evidences regarding nature of bank account and the source of cash deposited in such bank account, there is no reason to interfere in the finding of the authorities below, the same is hereby affirmed. Thus, grounds raised by the assessee are rejected.

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

Order pronounced in the open Court on 23rd May, 2022.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI