

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "SMC", PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.513/PUN/2018

निर्धारण वर्ष / Assessment Year : 2008-09

Sangram Jaywantrao Gade, Flat No.3, Sr.No.1201/D, Shirole Road, Shivaji Nagar, Pune – 04 PAN : AGEOPG8777A	Vs.	ITO, Ward-3(1), Pune
(Appellant)		(Respondent)

Appellant by None  
Respondent by Shri Arvind Desai

Date of hearing 26-05-2022  
Date of pronouncement 30-05-2022

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2008-09 arises against the CIT(A), Pune-3's order dated 31-10-2017 passed in case No. ITBA/APL/S/250/2017-18/1007479312(1) involving proceedings under Section 250 of the Income Tax Act, 1961 in short the Act.

Case called twice. None appears at assessee's behest. He is accordingly proceeded *ex parte*.

2. Coming to assessee's sole substantive ground that both the lower authorities have erred in law and on facts in making section 69A addition of Rs.21,09,500/- thereby treating his cash deposits in IDBI Bank account as unexplained, it transpires at the outset that he himself is very fair in not disputing the clinching fact that they have already adopted 'peak' figure whilst making the impugned addition. This is coupled with the fact that the assessee had not filed any explanation regarding source of the impugned

deposits. Faced with this situation, I hold that the learned lower authorities have rightly made the impugned addition in assessee's hands. The same is confirmed in principle.

3. Next comes equally important aspect of quantification of the impugned addition. Mr. Desai could hardly dispute the fact that the learned lower authorities have not granted benefit of any cash in hand to the assessee thereby considering his social status. Faced with this situation, I deem it appropriate that the assessee deserves relief of Rs.2.50 lakhs only out of the impugned addition amounting to Rs.21,09,518/- in issue. The same is upheld to the extent of Rs.17,59,500/- in other words. Necessary computation shall follow as per law.

4. The assessee's delay of 82 days in filing the instant appeal is condoned for the reason stated in the case file.

5. This assessee's appeal is partly allowed in above terms.

Order pronounced in the Open Court on 30<sup>th</sup> May, 2022.

**Sd/-**

**(S.S.GODARA)  
JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 30<sup>th</sup> May, 2022  
*Satish/Doc*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order is forwarded to :**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-3, Pune
4. The Pr.CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "SMC"  
/ DR 'SMC', ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,****// True Copy //**Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	26-05-2022	Sr.PS
2.	Draft placed before author	27-05-2022	Sr.PS
3.	Draft proposed & placed before the second member	--	JM
4.	Draft discussed/approved by Second Member.	--	JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		