

आयकर अपीलीय अधिकरण
मुंबई पीठ "सी"
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री अमरजीतसिंह, लेखा सदस्य के समक्ष
IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "C", MUMBAI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER
आअसं.879/मुं/2020 (नि.व. 2011-12)
ITA NO.879/MUM/2020(A.Y.2011-12)

Shri Ibrahim KalusethAgewan
Usman Tyre Services,
A-55, Opp.Sion Goods Yard,
LBS Road, Sion(West),
Mumbai – 400 022.
PAN: AGUPA-0959-N

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer – 26(1)(5)
Mumbai.

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Mr.R.A.Dhyani

सुनवाई की तिथि/ Date of hearing : 30/05/2022

घोषणा की तिथि/ Date of pronouncement : 30/05/2022

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-38, Mumbai [in short 'the CIT(A)] dated 30/09/2019, for the assessment year 2011-12.

2. The notice of hearing of appeal was sent to the assessee on 30/03/2022 for today i.e. 30/05/2022 through RPAD on the address mentioned in Form No.36 for service of notice. The notice has been returned back by the Postal Authorities with

remarks "Refused". The refusal to accept notice is deemed as service of notice. The conduct of assessee indicates that the assessee is not keen to pursue his appeal. Therefore, we are taking up this appeal for adjudication with the assistance of Id. Departmental Representative and documents available on record.

3. The assessee in appeal as assailed the order of CIT(A) primarily on three counts:

(i) Confirmation of addition on account of cash deposit Rs.57,54,340/- in ICICI Bank.

(ii) Confirmation of addition of Rs.20,37,075/- on account of unexplained cash creditors.

(iii) Confirming disallowance of expenditure debited to the P&L Account Rs.1.00 lac.

4. The brief facts of the case as emanating from records are: The assessee filed his return of income for the impugned assessment year on 30/09/2011 declaring total income of Rs.9,07,200/- The assessee is a scrap dealer. The return of the assessee was selected for scrutiny under CASS. During the course of assessment proceedings the Assessing Officer pointed that as per AIR information the assessee had deposited cash of Rs.57,54,340/- in ICICI Bank. The assessee has not declared the bank accounts maintained with ICICI Bank. During assessment proceedings no details were furnished by the assessee explaining cash deposits, hence, the Assessing Officer made addition of the entire cash deposits with ICICI Bank.

4.1 The Assessing Officer further observed that assessee in Balance Sheet has shown creditors to the tune of Rs.20,37,075/-. During assessment proceedings no confirmations from creditors and details of creditors were furnished. Hence, the assessee failed to prove genuineness of the sundry creditors. Consequently, Assessing Officer made addition of the entire amount shown against sundry creditors.

4.2 The assessee has debited various expenses in the P&L Account. Since, the assessee failed to produce supporting bills or vouchers, the Assessing Officer made addition of Rs.1.00 lac in respect of unproved expenses.

4.3 Against the assessment order dated 14/03/2014 the assessee filed appeal before CIT(A). Before the First Appellate Authority, the assessee filed certain documents and furnished details. The CIT(A) sought remand report. After considering the same and submissions of assessee, the CIT(A) dismissed the appeal in toto. Hence, the present appeal before the Tribunal.

5. Mr.R.A.Dhyani representing the Department vehemently defended the impugned order and prayed for dismissing the appeal of assessee. The Id. Departmental Representative submitted that the assessee has been non-cooperative before the Assessing Officer. Even in remand proceedings assessee did not co-operate and no details were furnished in support of his contention.

6. We have heard the submission made by Id. Departmental Representative and have examined the orders of authorities below. No material is available on record to controvert the findings of CIT(A), hence, the appeal of assessee is dismissed being devoid of any merit and impugned order is upheld.

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

Order pronounced in the open court on Monday the 30th day of May, 2022.

Sd/

(AMARJIT SINGH)

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 30/05/2022

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/The CIT(A)-
4. आयकर आयुक्तCIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt.Registrar)ITAT, Mumbai