

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

आ.अ.सं./I.T.A No.9250/Del/2019

निर्धारणवर्ष/Assessment Year: 2010-11

<b>Vinay Dhawan</b> D-16/85, Sector-3, Rohini, New Delhi.	<b>बनाम</b> Vs.	<b>ITO</b> Ward 38(2), New Delhi.
<b>PAN No. ADXPD4021G</b>		
अपीलार्थी <b>Appellant</b>		प्रत्यर्थी/ <b>Respondent</b>

निर्धारितकीओरसे / <b>Assessee by</b>	<b>None</b>
राजस्वकीओरसे / <b>Revenue by</b>	<b>Shri Om Prakash, Sr. DR</b>

सुनवाईकीतारीख/ <b>Date of hearing:</b>	<b>19.05.2022</b>
उद्घोषणाकीतारीख/ <b>Pronouncement on</b>	<b>17.06.2022</b>

**आदेश /O R D E R**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-13, Delhi dated 01.08.2019 for the AY 2010-11.

2. In spite of issue of notice on several occasions, none appeared on behalf of the assessee nor any adjournment was sought. It is noticed from the record that the notices sent through speed post with acknowledgement due posting the appeal for hearing on 21.02.2022 and 19.05.2022 returned un-served with the endorsement by postal authorities that assessee has left and no such person at this address. Therefore, I proceed to dispose of this appeal on hearing the Ld. DR.

3. The assessee in his appeal has raised the following effective grounds: -

1. *“That the assessment order passed u/s 144 r.w.s. 147 of Income Tax Act, 1961 is bad in law and against the justice of natural law.*
2. *That the Ld. CIT(A) erred in making addition of Rs.10,32,500/- on the ground of undeclared income of the assessee from undisclosed sources without considering the facts as produced by the assessee. The addition of Rs.10,32,500/- is unjustified, unwarranted and same may please be deleted.*
3. *That the Ld. CIT(A) erred in making addition of Rs.2,50,000/- on the ground of undeclared income of the assessee from Purchase of Bank Draft without considering the facts as produced by the assessee. The addition of Rs.2,50,000/- is unjustified, unwarranted and same may please be deleted.”*

4. In ground no. 1 of the appeal the assessee states that assessment order passed u/s 144 r.w.s. 147 is bad in law and against the justice of natural law. It is observed that this ground is not raised before the Ld.CIT(A) and it has been raised for the first time before the Tribunal. The assessee could not submit as to how the assessment order passed is bad in law. This ground is rejected.

5. Coming to ground nos. 2 & 3 i.e. in respect of addition of Rs.10,32,500/- and Rs.2,50,000/- it is observed from the assessment order that the Assessing Officer while completing the assessment made addition on account of cash deposits and purchase of Bank Draft

respectively as undisclosed income of the assessee as the assessee could not furnish any information or explanation in spite of several notices issued by the AO. It is observed that the assessment was completed u/s 144 of the Act as the assessee did not comply with the notices issued by the Assessing Officer.

6. On appeal the Ld.CIT(A) sustained these additions observing as under: -

*“4.6 Ground of appeal no. 1 in light of the given facts and circumstances it is noted that the appellant claims to be liasioning in arranging admissions in MBA, MBBS, Law etc. in different colleges or Universities. It is claimed that the cash deposited in ICICI Bank was out of cash in hand. He has enclosed a date wise cash flow which does not authenticate the nature of business activity and at best is a self serving document. It is claimed that he received service charges from the candidates. However, he could not furnish the precise details, apart from few names as son or daughter of some persons. However, these details were not adequate to make any independent confirmation since no addresses were proved. Thus, the unsatisfactory and incomplete explanation of the appellant is not acceptable and the addition on account of cash deposit of Rs.10,32,000/- is hereby **confirmed**.*

*4.8 The AO made a further addition of Rs.2,50,000/- on account of purchase of band draft. During appellate proceedings the AO gave no clarification in this regard and only questioned the addition made by the AO. Hence, this*

*addition does not call for any interference and is accordingly confirmed.”*

7. None of these findings are rebutted by the assessee before me with any evidences. Thus, I see no reason to interfere with the findings of the authorities below. Grounds raised by the assessee are rejected.

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

Order pronounced in the open court on 17/06/2022

Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER

Dated: 17.06.2022

\*Kavita Arora, Sr. P.S.

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi