

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

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.2328/Del/2019
[Assessment Year : 2015-16]**

Shiv Shankar Travels Finance, Shop No.4, Sanjeev Hospital, Railway Road, Karnal, Haryana-132001. PAN-AAUFS3706M	vs	ITO, Ward-4, Haryana.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Om Prakash, Sr.DR	
Date of Hearing	05.07.2022	
Date of Pronouncement	15.07.2022	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2015-16 is directed against the order of Ld. CIT(A), Karnal dated 28.12.2018. The assessee has raised following ground of appeal:-

1. *“Ld.CIT(Appeal), Karnal has wrongly confirmed the addition of Rs.7,49,000/- made by the AO.”*
2. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the records that various opportunities were given to the assessee but there is no representation made on behalf of the assessee. The notice of hearing sent through Speed Post by the Registry was returned back unserved by the Postal Authority with remark *“no such person”*. The assessee has not provided any other address to the Registry. Therefore, the appeal of the assessee is taken up for hearing in the absence of the assessee.

3. The solitary ground raised by the assessee is against the confirmation of addition of Rs.7,49,000/- made by the AO on account of unexplained cash deposits in the bank account of the assessee.

FACTS OF THE CASE

4. Facts giving rise to the present appeal are that the assessee filed e-return its income declaring income of Rs.460/- on 31.03.2017. The case of the assessee was selected for limited scrutiny under CASS to examine the source of cash deposits. Accordingly, the AO issued statutory notices to the assessee. However, before the Assessing Authority, no explanation was furnished except the bank statement available with the AO. Therefore, the AO proceeded to add Rs.7,49,000/- to the income of the assessee.

5. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A) who after considering the submissions, confirmed the addition and dismissed the appeal of the assessee.

6. Aggrieved against the order of Ld.CIT(A), the assessee is in appeal before this Tribunal.

7. Ld. Sr. DR appearing on behalf of the Revenue, vehemently argued that AO was justified in making the addition as the assessee failed to furnish any explanation regarding cash deposits. Moreover, the evidences filed before the Ld.CIT(A) without complying with the statutory requirements hence, rightly rejected by the Ld.CIT(A).

8. I have heard the contention of Ld.Sr.DR and perused the material available on record and gone through the orders of the authorities below. I find that Ld.CIT(A) has decided the issue by observing as under:-

3.4 Findings.-

"I have examined the facts of the case, the submissions made by the assessee and the remand report of the Assessing Officer, dated 27.11.2018.

In respect of the addition of Rs. 7,49,000/- pertaining to cash deposits, the Assessing Officer has held that the amount has been deposited in four instances and does not support the version of the assessee that it pertains to the ticket booking business.

The appellant has not been able to establish that the deposits relate to the ticket booking business. Merely filing an agreement with UAE Exchange and Financial Services Ltd. does not establish a link with the said deposits. There nothing on record to prove the appellant's contention when the source of cash deposits remain unexplained. As, it has not been proved that it relates to the business activity mentioned, the appellant's plea for taking peak credit amount cannot be accepted.

The addition of Rs. 7,49,000/- is confirmed."

9. The bone of the contention is regarding cash deposited into the bank account of the assessee. The Revenue authorities did not accept the explanation offered by the assessee regarding the cash being the amount received from the customers in respect of ticket booking. The authorities below have given a finding on fact that cash deposited during the entire year was at four occasions which did not inspire confidence in the contention of the assessee that amount was received as a booking amount. Further, the assessee did not furnish any supporting evidences regarding this from whom such amount was received. Therefore, merely stating that the amount was

received in cash from customers was not sufficient. The assessee was required to file supporting evidences and the assessee grossly failed to do so. Therefore, I do not see any reason to interfere in the findings of authorities below, the same is hereby, affirmed. Thus, ground raised by the assessee is dismissed.

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

Order pronounced in the open Court on 15th July, 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