

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

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.164 to 166/PUN/2022
निर्धारण वर्ष / Assessment Years: 2011-12 to 2013-14

Sumeet Vijay Pawar, 1093, Vrindavanam, C- Building, Flat No.102, Deep Bunglow, Model Colony, Pune- 411016. PAN : APKPP1889D	Vs.	ITO, Ward-3(3), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri M. G. Jasnani
Date of hearing : 26.07.2022
Date of pronouncement : 27.07.2022

आदेश / ORDER

PER S. S. GODARA, JM:

These assessee's three appeals for assessment years 2011-12 to 2013-14 arise against the CIT(A)-3, Pune's as many orders; all dated 22.05.2019, passed in cases nos.PN/CIT(A)-3/ITO Wd.3(2)/333/18-19/91, PN/CIT(A)-3/ITO Wd.3(2)/332/18-19/92 and PN/CIT(A)-3/ITO Wd.3(2)/331/18-19/93; respectively in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961; in short "the Act".

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

2. Delay of 963 days each in all these three appeals filed on 10.03.2022, stands condoned since majority of the prescribed period of limitation falls in Covid-19 Pandemic outbreak only.

3. The assessee's identical twin substantive ground raised in all these three appeals seek to reverse both the learned lower authorities' action assessing him for professional/technical receipts as well as treating cash deposits made in his bank accounts as unexplained; involving varying sum(s), respectively.

4. It is noted with the able assistance coming from the Revenue's side in lead appeal ITA No.164/PUN/2022 that this assessee runs a proprietary concern under the name and style of "M/s. Expert Services" executing industrial safety consultancy(ies) and turnkey projects. Both the learned lower authorities *inter alia* added 15% of the contract receipts, 50% of professional/technical receipts and similar 50% of balance receipts; coming to Rs.81,527/-, Rs.7,24,420/- and Rs.3,57,416/-; respectively on estimation basis. There is no rebuttal coming to correctness thereof from the assessee's side. Nor has he placed on record all the corresponding details regarding the expenditure in issue. Face with this situation, I find no reason to interfere with the impugned addition(s) in all these three assessment years.

5. Relevant factual position is no different *qua* the latter issue of unexplained cash deposits wherein the assessee had not filed any explanation regarding the source thereof before the learned lower authorities. This latter addition also stands upheld in all these three assessment years therefore.

6. These assessee's three appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced on this 27th day of July, 2022.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th July, 2022.

Sujeet (DOC)

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

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

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.