

आयकर अपीलीय अधिकरण “बी” न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, PUNE

BEFORE SHRI S.S.GODARA, JM  
AND SHRI G.D. PADMAHSHALI, AM

आयकर अपील सं. / ITA No.172/PUN/2020  
निर्धारण वर्ष / Assessment Year : 2014-15

Sangeeta Arun Deshmukh,  
343/312, Indraprastha,  
Gadkar Ali,  
Satara - 415 001

PAN : AKHPD2857M

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward - 5, Satara

.....प्रत्यर्थी / Respondent

Assessee by : Shri M.K. Kulkarni  
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 27.09.2022  
घोषणा की तारीख / Date of Pronouncement : 04.10.2022

**आदेश / ORDER**

**PER S. S. GODARA, JM :**

1. This assessee's appeal for AY 2014-15 arises against the CIT(A)-10, Pune's order dated 11/12/2019 passed in case No. PN/CIT(A)-10/ITO Wd5 Satara/160/17-18/895 involving proceedings u/s 144 of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that the assessee's 10 substantive grounds challenge correctness of both the lower authorities action adding section 69 unexplained investments and section 68 unexplained cash credits of Rs.55,46,254/- and Rs.84,74,000/-; respectively, made in the course of assessment dated 02.12.2016 as upheld in the CIT(A).

3. We further note that the Assessing Officer had framed an ex-parte assessment on account of the assessee's failure to explain source of both the above unexplained heads. She thereafter chose to file additional evidence before the CIT(A)'s; who sought remand report, which came to be filed on 01.03.2018. Mr. Kulkarni could hardly dispute that the assessee has not been able to explain source of the above twin heads throughout on merits. We thus affirm the learned lower authorities action on all factual aspects.

4. Faced with this situation, Mr. Kulkarni quoted (2022) 136 taxmann.com 414 (Cal.) PCIT Vs Nopany & Sons that the impugned assessment in absence of a section 143(2) notice is invalid. The same hardly deserved acceptance once it has come on record in light of para 3 in assessment order that the Assessing Officer had indeed issued him section 143(2) notice dated 31.08.2015 to the assessee. This first and foremost legal argument is rejected.

5. Learned counsel next contended that both the lower authorities have erred in law and on facts in invoking section 68 and 69 additions herein

despite the fact that the assessee had not maintained any books of accounts which forms a mandatory requirement for the same. This latter legal argument also deserves to be rejected only once hon'ble jurisdictional high court has decided the very issue in Revenue's favour in Shri Arunkumar J. Muchhala V/s. CIT (2017) 399 ITR 256 (Bom.) that impugned additions would not be deleted for this precise reason alone once the assessee concerned fails to explain source of unexplained sums in issue. Rejected accordingly.

No other ground or argument has been pressed before us.

6. This assessee's appeal is dismissed in above terms.

Order pronounced in the Open Court on this 4<sup>th</sup> day of October, 2022.

**Sd/-**

**(G.D. PADMAHALI)**  
लेखा सदस्य/ **ACCOUNTANT MEMBER**  
पुणे / Pune; दिनांक / Dated : 4<sup>th</sup> October, 2022.  
Ashwini

**Sd/-**

**(S.S. GODARA)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-10 Pune.
4. The Pr.CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,  
// True Copy //

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

S.No.	Details	Date	Initials
1	Draft dictated on	28.09.2022	
2	Draft placed before author	03.10.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		