

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member

आयकर अपील सं./I.T.A. Nos.3353 & 3354/Chny/2019
निर्धारण वर्ष/Assessment Years: 2008-09 and 2010-11

Shri G.K. Reddy,
T-27, 12th Street, Anna Nagar,
Chennai 600 040
[PAN:AAQPK5707L]

Vs. The Assistant Commissioner of
Income Tax,
Corporate Circle 2(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Lakshminarasimhan, CA
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 27.10.2022
घोषणा की तारीख /Date of Pronouncement : 28.10.2022

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 6, Chennai, both dated 31.10.2019 relevant to the assessment years 2008-09 and 2010-11.

2. When the appeals were taken up for hearing, the Id. Counsel for the assessee has submitted that the appeal for the assessment year 2010-11 in I.T.A. No. 3354/Chny/2019 may be permitted to withdraw against which, the Id. DR has not raised any objection. In view of the above plea

of the Id. Counsel, the appeal filed by the assessee for the assessment year 2010-11 is dismissed as withdrawn.

3. So far as appeal for the assessment year 2008-09 in I.T.A. No. 3353/Chny/2019 is concerned, the assessee has raised three grounds and the first ground relates to addition of ₹.50 lakhs has not been pressed during the course of hearing by making endorsement in the grounds of appeal. Accordingly, the above ground raised by the assessee is dismissed as not pressed.

4. The second ground raised in the appeal of the assessee relates to payment to releasers of the release deed to the property situated at Hafeezpet Village, RR District amounting to ₹.17 lakhs. In the assessment order, the Assessing Officer has noted that the assessee made payment of ₹.17 lakhs in order to claim his title of the property. When the assessee was asked for source, it was submitted before the Assessing Officer that an amount of ₹.25 lakhs has been received as a loan from Mr. Sukumar by way of cheque and deposited into the bank account out of which ₹.17 lakhs has been paid in order to claim his title in a land situated at Hafeezpet Village, RR District. However, the assessee has not furnished any confirmation or proof of receipt either before the Assessing Officer or before the Id. CIT(A) or even before the ITAT except

stating that loan was received out of which the amount was paid. Under the above facts and circumstances, we find no infirmity in the order passed by the Id. CIT(A) in confirming the addition made by the Assessing Officer. Accordingly, this ground of appeal is dismissed.

5. The third ground raised in the appeal of the assessee relates to payment of ₹.17,37,000/- towards ground levelling and compound wall construction in the property. During the course of assessment proceedings, the Assessing Officer has called for details of payments made towards ground levelling and compound wall construction in the property at Hafeezpet Village, RR District. The AR of the assessee has stated that an amount of ₹.17,37,000/- was spent by the assessee and produced the receipts. However, the assessee has not provided any documentary evidence for source of payment. Accordingly, the Assessing Officer has added the expenditure claimed by the assessee as unexplained expenditure under section 69C of the Act. On appeal, the Id. CIT(A) has called for remand report, wherein, the Assessing Officer has stated that the explanation offered by the assessee is not tenable, no transaction is involved directly by the assessee, and no payment has been made by the assessee directly, thereby, the addition made by the Assessing Officer holds good to the extent of ₹.17,37,000/-. Considering

the remand report of the Assessing Officer and the assessee has not furnished the copy of invoice since the payments were not made by the assessee directly, the Id. CIT(A) was of the opinion that the addition made by the Assessing Officer is correct and dismissed the ground raised by the assessee.

6. The assessee has not been able to file any details towards the source for payment of ₹.17,37,000/- or copy of the invoice towards payment, or what are the materials purchased, to whom the payment was made, etc. before the ITAT for claiming the expenditure. Accordingly, this ground raised by the assessee is dismissed.

7. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on 28th October, 2022 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 28.10.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR &
6. गार्ड फाईल/GF.