

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'H' : NEW DELHI)**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.3614/Del./2019
(ASSESSMENT YEAR : 2012-13)**

Jai Singh,
Village & Post Alwalpur,
The. Dhauhera,
Rewari – 123 401 (Haryana).

vs.

ITO, Ward 1,
Rewari.

(PAN : BUUPS6461E)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None
REVENUE BY : Shri B.M. Singh, Senior DR

Date of Hearing : 26.10.2022
Date of Order : 02.11.2022

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee arises out of the order of the Id. CIT (Appeals), Rohtak dated 12.02.2019 pertaining to Assessment Year 2012-13.

2. The issue raised is that Id. CIT (A) erred in sustaining the addition of Rs.16,00,000/- as unexplained cash deposit in the bank account.

3. Brief facts of the case are that in this case, AO had information that assessee has made cash deposit of Rs.40,00,000/- in the bank account. After enquiry from the assessee, AO concluded that for Rs.16,00,000/- cash deposit,

there was no proper explanation. Hence, he made the addition of the said amount.

4. Upon assessee's appeal, Id. CIT (A) found that assessee's explanation was not cogent. He sustained the addition by observing as under :-

“5.2 During the appellate proceedings the assessee has submitted explanation for deposit of Rs 16 lacs of cash in his account as discussed in his submissions at para 4 above. However, no documentary evidence has been furnished in this regard. The benefit of withdrawals made and re-deposited has already been given by the AO in the assessment proceedings. As regards gift from his brother Rohtash Singh of Rs 3.5 lacs, the assessee has submitted that he is a farmer with 7-8 acres of agricultural land. This is not enough evidence as creditworthiness of the creditor and genuineness of the transaction are not established. Similarly, gift of Rs 4.5 lacs from wife is also not proven as the assessee has submitted that she is doing the work of animal husbandry and is having 7-8 acres of land and that she is earning from sale of milk and agricultural products. Again no documentary evidence in this respect has been furnished by the assessee to establish the creditworthiness of the creditor and genuineness of the transaction. As regards the assessee's submission that amount of Rs 8 lacs was withdrawn on 09.11.2011, 26.11.2011 and 12.12.2011 and given to his brother for construction but was received back and deposited in the bank account, the same has already been considered by the AO at page 5 of the assessment order and this benefit cannot be given again to the assessee. Thus, it is seen that the assessee has failed to establish the source of Rs 16 lacs deposited in his bank a/c.”

5. Thereafter Id. CIT (A) referred to certain case laws and upheld the addition made by the AO.

6. Against his order, assessee is in appeal before us. We have the Id. DR and perused the records. None appeared on behalf of the assessee despite notice. The notice served have returned unserved.

7. Upon careful consideration and perusing the record, we are of the opinion that the cash deposit of Rs.16,00,000/- has been rightly held by Revenue authorities as unexplained. The assessee's explanations are only self-serving statements devoid of cogency. Hence, we do not find any infirmity in the order of Id. CIT(A). Accordingly, we uphold the order of Id. CIT (A).

8. In the result, the appeal by the assessee stands dismissed.

Order pronounced in the open court on this 2nd day of November, 2022.

**Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 2nd day of November, 2022
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A), Rohtak.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**