

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Shri B.R. Baskaran (AM)

I.T.A. No. 1129/Mum/2020 (A.Y. 2009-10)
I.T.A. No. 1131/Mum/2020 (A.Y. 2011-12)
I.T.A. No. 1130/Mum/2020 (A.Y. 2012-13)

Parshuram Bhimrao Chavan 2/29, Pragati Chawl, Jawahar Nagar, Khar East Mumbai-400 051. PAN : ABCPC1044M (Appellant)	Vs.	ITO-19(1)(1) Room No. 512 5 th Floor Earnest House Nariman Point Mumbai-400 021. (Respondent)
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Assessee by	None
Department by	Ms. Indira Adakil
Date of Hearing	06.10.2022
Date of Pronouncement	07.11.2022

ORDER

The assessee has filed these appeals relating to A.Y. 2009-10, 2011-12 & 2012-13 challenging the orders passed by the learned CIT(A)-55, Mumbai.

2. None appeared on behalf of the assessee and I noticed that the Registry has sent several notices by registered post and none appeared on behalf of the assessee on earlier occasions also. Hence, I proceed to dispose of these appeals, ex-parte, without hearing the assessee.

3. Common issue urged in these appeals relate to cash deposits made by the assessee in the bank account.

4. I heard the learned DR and perused the record. The Assessing Officer has noticed that the assessee has made deposits in his bank account as detailed below :-

A.Y. 2009-10	Rs. 10,80,443/-
A.Y. 2011-12	Rs. 23,82,345/-
A.Y. 20012-13	Rs. 21,08,900/-

5. The assessee claimed before the Assessing Officer that he is working and since the assessee did not explain the sources of above said deposits, the Assessing Officer assessed them in the respective assessment years.

6. Before the learned CIT(A), the assessee submitted that he is working in a concern named M/s. Transferet Relocation Services (India) Private Limited. It was submitted that the above said company has made deposits into his bank account for the purpose of meeting various expenses. In view of the above said explanations, the learned CIT(A) called for a remand report from the Assessing Officer. The Assessing Officer, however, expressed the view that the additional evidences filed by the assessee should be rejected. The learned CIT(A) took the view that though the assessee has submitted letter from the above said company and copy of ledger account, yet those documents do not prove the claim of the assessee. Accordingly, he confirmed the addition.

7. I noticed that the assessee has furnished letter from his employer and also ledger account copy to prove that the deposits made into his bank account represented money given by his employer for meeting various expenses on behalf of the company. I also noticed that the assessee has also furnished a letter obtained from the company, wherein above said company has confirmed the explanations given by the assessee.

8. I noticed that the learned CIT(A) has not admitted the additional evidences. In my view, in the interest of natural justice, the Ld CIT(A) should have admitted the documents and should have examined the explanations of the assessee. Accordingly, I direct the AO to admit the additional evidences furnished by the assessee.

9. Since the AO has been directed to admit additional evidences, I am of the view that the issue of cash deposits urged in all the three years requires fresh examination at the end of the Assessing Officer by duly considering the additional evidence furnished by the assessee. Accordingly I set aside the order

passed by the learned CIT(A) on this issue and restore the issue relating to the cash deposits in all the three years to the file of the Assessing Officer for examining it afresh.

10. The assessee has raised one more issue in A.Y. 2009-10, wherein the Assessing Officer has made addition of Rs. 90,832/- being gold, printer, scanner and two wheeler purchased by the assessee for the reasons that the assessee could not explain the source. The learned CIT(A) also confirm the same. I noticed earlier that the assessee is working in a company has he has been filing return of income. Considering this fact I am of the view that addition of Rs. 90,832/- is not justified. Accordingly I set aside the order passed by the learned CIT(A) and direct the Assessing Officer to delete this addition.

11. In the result, appeals filed by the assessee in all the three years are treated as allowed for statistical purposes.

Order pronounced in the open court on 07.11.2022.

Sd/-
(B.R. BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 07/11/2022

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS