

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'SMC': NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER**

**ITA No.1439/DEL/2018  
[Assessment Year: 2014-15]**

Komal Singh, R/o. H.No.36, Shiv Awasiya Colony, Bulandshahr	Vs	ITO, Ward-3(2), Bulandshahr
<b>PAN-EGOPS2240Q</b>		
Assessee		Revenue

Assessee by	None
Revenue by	Sh. Rajiv Kumar, Sr. DR

<b>Date of Hearing</b>	<b>10.11.2022</b>
<b>Date of Pronouncement</b>	<b>17.11.2022</b>

**ORDER**

This appeal by the assessee is directed against the order of the Ld. CIT(A), Aligarh, dated 15.11.2017 and pertains to Assessment Year 2014-15.

2. The grounds of appeal read as under:-

*“1. That on the facts and circumstances of the case the Ld. CIT (A) has erred in treating the Appeal as non-est being defective.*

*2. That on the facts & circumstances of the case the Ld. CIT (A) has erred and order is to be treated as void-as-initio as she did not followed properly the rule of natural justice and did not allowed sufficient opportunity of hearing, which is a prominent feature for any order to be valid.*

*3. That on the facts & circumstances of the case the Ld. CIT (A) made her judgment arbitrary manner merely on the reliance placed of the facts presented to her by Ld. ITO and not allowing or giving any place for facts or evidences of the Assessee.*

*4. That the Ld CIT (A) was not justified by rejecting the Appeal and treating the order of the Ld. ITO to be valid and not*

*giving sufficient opportunity to produce books and other relevant documents”*

3. Brief facts of the case are that during the course of assessment proceedings, the Assessing Officer asked the assessee the details of earned income from contract business to give details of the amount paid as commission to the different parties. The assessee submitted copy of pass book, ITR, Computation of Income, Contract Bond, etc. and submitted that there was no work under taken with NOIDA Authority for the relevant Financial Year. Hence, no agreement is available. Work completion certificate for future period has been filed. The Assessing Officer asked to assessee to submit the details of Rs.1,86,000/- deposited in his bank account. The Assessing Officer noted that the assessee did not submit any confirmation regarding the deposit of Rs.1,86,000/- and hence added the same to the assessee's income.

4. The assessee filed appeal before the Ld. CIT(A).

5. The Ld. CIT(A) gave several notices but nobody has appeared, hence he confirmed the addition made by the Assessing Officer on the ground that the assessee has submitted in Form No.35 that the said amount was received as loan from his relative but the assessee has not produced any evidence in support thereof. Hence, the Ld. CIT(A) dismissed the assessee's appeal.

6. Against this order the assessee is in appeal before the ITAT.

7. I note that nobody is appeared on behalf of the assessee despite several notices which have returned unserved, hence I proceed to adjudicate the issue by hearing the Ld. DR and perusing the records. I find

that there was a cash deposit of Rs.1,86,000/- in the bank account of the assessee for which no evidence was produced before the Assessing Officer. Before the Ld. CIT(A), the assessee has submitted that this sum was received as loan from his relative but he had not produced any evidence. Upon careful consideration, I note that the assessee has not produced any convincing reply about the cash deposit of Rs.1,86,000/- in the Account. Hence, I do not find any infirmity in the order of the Ld. CIT(A). Hence, I uphold the same.

8. In the result, this appeal of the assessee is dismissed.

Order pronounced in the open court on 17<sup>th</sup> November, 2022.

**Sd/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

**Delhi:** 17.11.2022.

*Shekhar,*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi