

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-GUWAHATI 'e-COURT', KOLKATA
[Virtual Court Hearing]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 186/GAU/2019
Assessment Year: 2010-2011**

***M/s. Sri Tirupati Agencies,..... Appellant
Ward No. 4, Holding No. 15,
A.T. Road, Jorhat-785001, Assam
[PAN:AAFFT1065R]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-4, Jorhat,
Aayakar Bhawan, Thana Road,
Jorhat, Assam-785001***

Appearances by:

*N o n e, appeared on behalf of the assessee
Shri Amit Kumar Pandey, JCIT, appeared on behalf of the
Revenue*

Date of concluding the hearing : December 20, 2022

Date of pronouncing the order : December 20, 2022

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of ld. Commissioner of Income Tax (Appeals), Jorhat dated 30.01.2019 passed for Assessment Year 2010-11.

2. The assessee has taken four grounds of appeal, out of which Grounds No. 1 & 4 are general grounds of appeal, which do not call for recording any specific finding.

3. Grounds No. 2 & 3 are inter-connected with each other. In these grounds, the common grievance pleaded by the assessee is that ld. CIT(Appeals) has erred in confirming the addition of Rs.9,06,71,780/-, which was added by the ld. Assessing Officer under section 68 of the Income Tax Act by passing an *ex-parte* assessment order under section 144 of the Income Tax Act.

4. In response to the notice of hearing, no one has come present on behalf of the assessee. With the assistance of ld. D.R., we have gone through the record carefully.

5. It emerges out from the record that information was received by the ld. Assessing Officer from Assistant Director of Income Tax (Investigation), Ludhiana exhibiting the involvement of assessee into bogus credit entries. The ld. Assessing Officer has reopened the assessment by issuance of a notice under section 148. The assessee did not file any return of income in response to such notice. The ld. Assessing Officer found that a cash of Rs.9,06,71,780/- was deposited in the

Bank Account with ICICI Bank during F.Y. 2009-10 and the assessee did not give any explanation for such deposit. Accordingly the ld. Assessing Officer treated such deposit as unexplained cash credit. He made an addition of the above amount by passing an *ex-parte* assessment order under section 144 of the Income Tax Act.

6. Dissatisfied with the assessment order, assessee filed an appeal before the ld. CIT(Appeals). Again it did not prosecute the appeal seriously because it did not submit any details. The ld. 1st Appellate Authority has confirmed the assessment order.

7. Before us, neither assessee appeared nor submitted any details. It is very difficult to record a specific finding of fact whether such transaction was genuine or a bogus because neither assessee prosecuted the income-tax litigation before the ld. Assessing Officer nor before the ld. CIT(Appeals). The only step it took is that it has filed an appeal before the ld. CIT(Appeals) and after its dismissal it has filed appeal before the ITAT, otherwise nobody is responding to the notices.

8. Under these compelling circumstances, we have no other choice except to dismiss this appeal. It is dismissed.

9. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 20.12.2022.

**Sd/-
(Manish Borad)
Accountant Member**

**Sd/-
(Rajpal Yadav)
Vice-President**

Kolkata, the 20th day of December, 2022

*Copies to :(1) M/s. Sri Tirupati Agencies,
Ward No. 4, Holding No. 15,
A.T. Road, Jorhat-785001, Assam*

*(2) Income Tax Officer,
Ward-4, Jorhat,
Aayakar Bhawan, Thana Road,
Jorhat, Assam-785001*

*(3) Commissioner of Income Tax (Appeals),
Jorhat,*

*(4) Commissioner of Income Tax- ,
(5) The Departmental Representative
(6) Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.