

**आयकर अपीलीय अधिकरण न्यायपीठ नागपुर में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**NAGPUR BENCH : NAGPUR**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER**  
**AND**  
**SHRI DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपीलसं. / ITA No.402/NAG/2017**  
**निर्धारणवर्ष / Assessment Year : 2008-09**

Shri Ram Babulal Yadav, Shatayu Hospital Complx, Wardha Road, Dhantoli, Nagpur – 440010.  PAN: AANPY 6192 L	Vs.	The Income Tax Officer, Ward-1(4), Nagpur.
Appellant/ Assessee		Respondent /Revenue

Assessee by	None.
Revenue by	Shri G.J.Ninawe – DR
Date of hearing	16/11/2022
Date of pronouncement	10/01/2023

**आदेश/ ORDER**

**Per S.S.Godara, JM:**

This assessee's appeal for Assessment Year 2011-12 is directed against the Commissioner of Income Tax(Appeal)-1, Nagpur's dated 03.11.2016 in case no.CIT(A)-1/289/2015-16, in proceedings u/s.143(3) of the Income Tax Act, 1961 [in short "the Act"].

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. We have noted with the able assistance coming from the Revenue site that the assessee has raised his sole substantive ground challenging correctness of both the lower authorities action adding alleged unexplained cash credits of Rs.9,13,000/- in issue. And that the CIT(A)'s detailed discussion to this effect reads as under:

*“5. However, appellant’s submissions for addition of Rs.9,13,000/- made in respect of unexplained cash deposits are not found acceptable stating them to be covered in sales of Rs.36,59,060/-. As per appellant’s own submissions and admissions, while explaining source of cash deposits of Rs.15,50,000/-, cash deposits from father, wife, friends totaling Rs.10,06,000/- have been made in his bank account. No evidence whatsoever has been produced by the appellant in support of these deposits. These deposits are not stated to be out of sale proceeds from appellant’s business, as contended by the appellant in appeal. Even in appeal and remand proceedings, the appellant has failed miserably to satisfactorily explain the source of these cash deposits in his bank account. The appellant has failed to establish that these deposits are referable to his business income. Rather, they are stated to have been received from family members and friends by the appellant. The Hon’ble Apex Court in the case of CIT vs Devi Prasad Vishwanath Prasad [1069] 72 ITR 194 observed that where there is an unexplained credit, it is open to the AO to hold that it is income of the assessee, and no further burdn lies on the AO to show that the income is from any particular source. It is for the assessee to prove that, even if the sundry creditors represents income, it is income from a source which has already been taxed. There is nothing in law which prevents the AO in an appropriate case in taxing both the sundry credit, the source and nature of which is not satisfactorily explained and the business income been estimated by*

*him in absence of books of account of the appellant. Keeping in view facts of the case and appellant's submissions, addition of Rs.9,13,000/- made for unexplained cash deposits is, hereby, confirmed."*

3. Suffice to say, it is noted that not only the assessee had failed to explain source of the impugned unexplained cash deposits before the lower authorities who also he could not prove the live nexus that the same formed part of the sales turnover of Rs.36,59,060/- in issue.

4. Faced with the situation, we hardly see any reason to reverse the impugned addition. The CIT(A)'s foregoing detailed findings are upheld therefore.

5. This assessee's appeal is dismissed.

Order pronounced in the open court on 10<sup>th</sup> January, 2023.

**Sd/-**  
**(DR.DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(S.S.GODARA)**  
**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> Jan, 2023/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर बेंच,  
नागपुर / DR, ITAT, Bench, Nagpur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.