

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No. 910/Del/2021  
Assessment Year: 2018-219

Shri Navratan Daga, G-5, 22 Janta Park, Bhayander East, Thane, Mumbai	<b>Vs.</b>	DCIT, Central Circle-27, Delhi
<b>PAN :AIFPD3398F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Shri N o n e
Respondent by	Shri Anil Kumar Sharma, Sr. DR

Date of hearing	08.02.2023
Date of pronouncement	17.02.2023

**ORDER**

This is an appeal by the assessee against order dated 13.10.2020 of learned Commissioner of Income-Tax (Appeals)-29, New Delhi for the assessment year 2018-19.

2. When the appeal was called for hearing, none appeared on behalf of the assessee. Even, the assessee has not filed any application seeking adjournment. On perusal of record, it is observed, though, the appeal has been listed for hearing on eight occasions earlier, beginning from 9<sup>th</sup> November 2021 till 04.01.2023, however, the assessee has always remained absent. Even, today also assessee is not present inspite of service of hearing notice as evidenced by postal acknowledgement kept on record. The aforesaid facts reveal complete negligence of the assessee in pursuing the present appeal. Considering the fact that sufficient opportunity has been granted to the assessee to represent his case and the assessee deserves no further leniency, I proceed to dispose of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material available on record.

3. At the outset, I must observe, Registry has pointed out a delay of 59 days in filing the appeal. The assessee has filed an application seeking condonation of delay on the ground that due to restriction imposed on account of COVID-19, the appeal could not be filed in

time. Being satisfied with the reason shown, I am inclined to condone the delay and admit the appeal for adjudication on merits.

4. In ground no.1, assessee has challenged addition of Rs.1,48,000 under Section 69A of the Act.

5. Briefly, the facts are, the assessee is a resident individual. For the assessment year under dispute, the assessee filed his return of income on 11.08.2018 declaring income of Rs.3,49,110.

6. In course of search and seizure operation conducted on the assessee, cash amounting to Rs.1,48,000 was found. In course of assessment proceedings, the Assessing Officer called upon the assessee to explain the source of cash found. As alleged by the Assessing Officer, the assessee did not file any reply to explain the source of cash found. As a result, the Assessing Officer treated it as unexplained money under Section 69A of the Act and added back to the income of the assessee. Though, the assessee contested the addition by filing an appeal before learned Commissioner (Appeals), however, the addition was sustained.

7. I have considered rival submissions and perused the material available on record.

8. Undisputedly, in course of search and seizure operation conducted under Section 132 of the Act, cash amounting to Rs.1,48,000 was found in the residential premises of the assessee. Though, in course of assessment proceedings, the Assessing Officer called upon the assessee to explain the source of cash found, however, the assessee did not comply. Even, learned Commissioner (Appeals) has sustained the addition by stating that the assessee has given a very sketchy and vague response. The assessee has not brought any contrary material/evidence before me to controvert the concurrent factual finding of the departmental authorities. Therefore, in absence of any cogent material brought on record by the assessee to disturb the findings of the departmental authorities, I am inclined to uphold the addition. This ground is dismissed.

9. In ground no.2, the assessee has challenged addition of Rs.6,79,020 under Section 69C of the Act.

10. Briefly, the facts are, in course of search and seizure operation, jewellery worth Rs.6,70,020 was found in the residential premises of the assessee.

11. In course of assessment proceedings, when the Assessing Officer called upon the assessee to explain the source of jewellery, the assessee could not furnish any evidence. Therefore, the Assessing Officer treated the amount of Rs.6,79,020 as unexplained investment under Section 69C of the Act and added to the income of the assessee. The addition made was sustained by learned Commissioner (Appeals).

12. I have considered submissions of learned Departmental Representative and perused the material available on record.

13. Undisputedly, jewellery worth Rs.6,79,020 was found in course of search and seizure operation conducted in the residential premises of the assessee. As could be seen from the observations of the departmental authorities, the assessee could not furnish any evidence or valid explanation to explain the source of investment in jewellery.

14. Before me also, no contrary evidence has been brought on record by the assessee for enabling me to disturb the finding of the departmental authorities.

15. In view of the aforesaid, I uphold the addition. Ground raised is dismissed.

16. Ground no.3 being general ground, does not require adjudication.

17. In the result, the appeal is dismissed.

*Order pronounced in the open court on 17<sup>th</sup> February, 2023.*

**Sd/-  
(SAKTIJIT DEY)  
JUDICIAL MEMBER**

Dated: 17<sup>th</sup> February, 2023.

**Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi