

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**(DELHI BENCH 'H' : NEW DELHI)**

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.9700/Del/2019, A.Y. 2012-13

Smt. Vikramjit Singh 28A, Prithvi Raj Road, New Delhi- 110011 PAN : APMPS1373R	Vs.	DCIT, Circle-26(2), New Delhi
Appellant		Respondent

Assessee by	None
Revenue by	Sh. Toufel Tahir, Sr. DR

Date of hearing:	28.02.2023
Date of Pronouncement:	02.03.2023

**ORDER**

**Per Anubhav Sharma, JM :**

The appeal has been filed by the assessee against order dated 16.10.2019 in appeal no. 146/17-18/132/16-17 for the assessment year 2012-13 passed by Commissioner of Income Tax (Appeals)-31, New Delhi (hereinafter referred to as the First Appellate Authority or in short 'Ld. F.A.A.') in regard to the appeal before it arising out of assessment order dated 16/03/2015 u/s 143(3) of the Income Tax Act, 1961 passed by DCIT, Circle-26(2), New Delhi (hereinafter referred to as the Assessing Officer or 'AO').

2. As the case was called for hearing on 28.02.2023, non-appeared for the assessee. Record shows repeatedly noticed have been issued by various modes and the report is that assessee has left the address provided in the appeal. No further opportunity is justifiable. Arguments of Ld. DR were heard who supported the orders of Ld. Tax Authorities Below.

3. Having perused record it appears, the assessee had filed return of income of Rs. 11,50,207/- and in scrutiny assessment Ld. AO found assessee had claimed allowances u/s 10(14) of the Act. These were personal expenditures and claimed against salary income. Further receipt and repayment of loans in cash were found for which penalty u/s 271D was proposed. There was unexplained credit entries in the bank account of the assessee which were added to the extent of Rs. 8,31,000/- and which Ld. CIT(A) has reduced to Rs. 2,01,000/-.

4. The assessee is in appeal raising following grounds :-

*“1. That the order of the Ld. CIT(A)-31, New Delhi dated 16.10.2019 is bad in law and on facts.*

*2. That the Ld. CIT(A) has erred in law as well as on facts in sustaining the disallowance of Rs. 3,12,000/- being allowance claimed by the Assessee as payment of salary to driver and secretary u/s 10(14) of the Income Tax Act, 1961.*

*3. That the Ld. CIT (A) has erred in law as well as on facts in sustaining the addition amounting to Rs. 2,01,000/- out of total addition of Rs. 8,31,000/- being made as unexplained credit u/s 68 of the Income Tax Act, 1961.*

*3.1 That the ld. CIT(A) has erred in stating that Rs.51,000/- was not a gift from the friend or relative despite the fact that the Assessee had specifically submitted during the appellate proceedings that the impugned amount was a gift made to the Assessee by his father in law on his birthday and also filed the confirmation and bank statement of his father in law in support of his contention.*

*3.2 That the ld. CIT(A) has also erred in sustaining the balance addition of Rs. 1,50,000/- received from M/s Vazz Foods Pvt. Ltd. as*

*unexplained credit u/s 68 of the Act despite the fact that the Assessee had filed the confirmation, ITR and bank statement of M/s Vazz Foods Pvt. Ltd. and thereby discharged the onus casted u/s 68 to prove identity, genuineness and creditworthiness.*

*4. The Appellant craves leave to alter, amend or any other grounds of appeal either before or during the course of hearing.”*

5. Giving thoughtful consideration to the matter on record it is apparent that Ld. CIT(A) has taken into consideration additional evidences and the remand report and rightly sustained the addition of Rs. 3,12,000/- in the absence of necessary evidences to establish that the expenditure of salary of driver and secretary were for the business of company or personal use. Ld. CIT(A) has taken into account the fact of cash deposit of Rs. 1,50,000/- in the account of M/s. Vazz Foods Pvt. Ltd. on 22.02.2012 which was shown as loan on the same date to the assessee. Similarly loan of Rs. 51,000/- from Rajender Sethy, a stranger without any interest or love and affection has been disallowed. There appears to be no apparent reason to disturb the factual and legal findings of Ld. CIT(A). **Consequently, the appeal of assessee is dismissed.**

**Order pronounced in the open court on 2<sup>nd</sup> March, 2023.**

Sd/-

(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

*Date:-02.03.2023*

*\*Binita, SR.P.S\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI