

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.5085/Del/2019  
Assessment Year: 2010-11

Ram Dhari Goyal, 401 Mohan Tower, Wazirpur Commercial Comple, New Delhi-110052	<b>Vs.</b>	ITO, Ward-39 (4) New Delhi.
<b>PAN :ANXPG5569J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	N o n e
Respondent by	Shri Om Parkash, Sr. DR

Date of hearing	13.04.2023
Date of pronouncement	27.04.2023

**ORDER**

This is an appeal by the assessee against order dated 26.03.2019 of learned Commissioner of Income-Tax(Appeals), New Delhi pertaining to assessment year 2010-11.

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.

3. On perusal of record, it is observed, though, the appeal was fixed for hearing on 14 occasions earlier, except couple of occasions, the assessee always went unrepresented despite multiple notice of hearing being issued to the assessee either through postal authority or through the Office of learned Departmental Representative. This fact clearly reveals the negligent approach of the assessee in prosecuting the present appeal.

4. In view of the aforesaid, I proceed to dispose of the appeal ex parte, qua, the assessee after hearing learned Departmental Representative and based on material available on record. The assessee has raised multiple grounds challenging the validity of the assessment order passed under Section 147/144 of the Income-Tax Act, 1961 as well as the addition made of Rs.30,33,663 under Section 69A of the Act.

5. Briefly, the facts are that the assessee is a resident individual. Based on AIR information indicating that in the year under consideration, the assessee had deposited cash amounting to Rs.30,33,663 in his Savings Bank Account, the Assessing Officer reopened the assessment under Section 147 of the Act.

6. In course of assessment proceedings, the Assessing Officer called upon the assessee to explain the source of cash deposits. As observed by the Assessing Officer, the assessee neither responded to the notice issued under Section 148 of the Act nor under Section 142(1) of the Act. Thus, in view of total non-compliance by the assessee, the Assessing Officer proceeded to complete the assessment to the best of his judgment under Section 144 of the Act. While doing so, he added back the amount of Rs.30,33,663 as unexplained cash credits under Section 68 of the Act.

7. Against the assessment order so passed, assessee preferred an appeal before the learned Commissioner (Appeals).

8. Having considered the submissions of the assessee, learned Commissioner (Appeals) did not find any merit in them, accordingly, he dismissed assessee's appeal. However, he modified the decision of the Assessing Officer to the extent that the addition of Rs.30,66,663 is to be made under Section 69A of the Act.

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

10. In so far as the legal grounds raised by the assessee challenging the validity of the assessment order, having perused the material on record, I find, the Assessing Officer received specific information indicating that in the year under consideration, assessee had deposited cash in his Saving Bank Account. Whereas, he has not filed any return of income. Therefore, being of the opinion that income chargeable to tax has escaped assessment, the Assessing Officer reopened the assessment under Section 147 of the Act. Thus, in my view, the Assessing Officer had tangible material in his possession to reopen the assessment. As regards, completion of assessment under Section 144 of the Act, it is evident, assessee never complied with the statutory notices issued by the Assessing Officer. That being the case, the Assessing Officer had no other option but to complete the assessment under Section 144 of the Act. As regards, deficiency in approval under Section 151 of the Act, the assessee has not brought on record any material to demonstrate that the approval under Section 151 has not been granted by the competent authority. Therefore, I do not find any infirmity in the initiation proceedings under Section 147 of the Act.

11. As regards the merits of the addition, facts on record reveal that at no stage the assessee was able to substantiate the source of cash deposits with cogent evidence. Therefore, I find no reason to delete the addition. Grounds are dismissed.

12. In the result, the appeal is dismissed.

*Order pronounced in the open court on 27<sup>th</sup> April, 2023.*

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

Dated: 27<sup>th</sup> April, 2023.

**Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi