

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “C” DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.7881/DEL/2018
Assessment Year 2010-11

Joginder Singh Ahluwalia House No.252 Sector-10 Panchkula Haryana.	Vs.	DCIT (International Taxation) Noida
TAN/PAN: BMSPA7951H		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Anuj Garg, Sr.DR		
Date of hearing:	25	04	2023
Date of pronouncement:	23	05	2023

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Id. Commissioner of Income Tax (Appeals)-II, Noida ('CIT(A)' in short) dated 27.07.2018 arising from the assessment order dated 15.12.2017 passed by the Assessing Officer (AO) under Section 147 r.w. Section 144 of the Income Tax Act, 1961 (the Act) concerning AY 2010-11.

2. When the matter was called for hearing, none appeared for the assessee. It is seen from the appeal records that several opportunities have been given to the assessee to defend its case but without any avail. Accordingly, we are constraint to proceed *ex-parte* in the absence of the assessee.

3. As per the grounds of appeal, the assessee has challenged the addition of Rs.7,35,000/- received by the assessee by way of demand draft and deposited in the bank account as unexplained receipt.
4. On perusal of the assessment order, it is seen that the assessee has remained non complied with and the assessment order was framed *ex-parte* under Section 144 r.w. Section 147 of the Act.
5. Before the CIT(A) also, as per paragraph 4.18 of the first appellate order, the addition to the extent of Rs.7.35 lakh were confirmed by the CIT(A) on account of lack of explanation towards nature of transaction. The relevant paragraph of the order of the CIT(A) is reproduced hereunder:

4.18 The AO in his remand reports had not made any observation in regard to the source of demand draft of Rs. 7,35,000/-. It was submitted by the appellant during the hearings and in his submission that DD of Rs. 7,35,000/ was made from the bank account of one Mr Anil Chawla. Bank statement of Sri Anil Chawla for the bank account No. 004601000911, maintained with ICICI Bank, was filed wherein it is found that the amount of Rs. 7,35,000/ was debited from this account on account of "FR TO DD". On enquiry, the counsel of the appellant submitted during the hearing on 13.07.2018 that Sri Anil Chawla was not related to the appellant. Though he agreed to submit within a week about the nature of transaction, he did not submit any further explanation in regard to such amount given by Sri Anil Chawla.

4.19 As per the provisions of section 56 (2)(vii) of the Act, where an individual or a Hindu undivided family receives, in any previous year, from any person or persons on or after the 1st day of October, 2009, any sum of money, without consideration, the aggregate value of which exceeds fifty thousand rupees, the whole of the aggregate value of such sum will be considered as income chargeable under the head "Income from other sources".

4.20 The appellant has not provided any evidence on record to prove that the appellant and Sri Anil Chawla is falling under the proviso of the section where such clause is not applied to any sum of money received from any relative. In view of the bare provisions of the fact, it is held that the sum of Rs. 7,35,000/ is taxable in the hand of the appellant under the head "Income from other sources".

4.21 Regarding the purchase of stamp duty of Rs. 4,25,000/, the appellant has submitted that an amount of Rs. 9,00,000/ was withdrawn in cash from the bank account maintained with ICICI Bank (A/c No. 001301052439). On perusal of the bank statement it is found that the appellant has withdrawn an amount of Rs.9,00,000/ vide cheque No. 553927 on 22.06.2009,i. a day before the purchase of the impugned property. The source of purchase of stamp duty is, therefore, considered as explained.

4.22 In view of the above discussion, though the source of the amount of investment of Rs.77,00,000/ is considered as explained, an addition of amount of Rs.7,35,000/ is to be made under the head "Income from other sources". Hence, Ground of Appeal No.2 is partly allowed."

6. Before the Tribunal also, the assessee has failed to appear despite multiple notices issued to the assessee for appearance. No evidence has been placed either on record to appreciate the perspective of the assessee, if any.

7. Under the circumstances, in the absence of any material to controvert the observation of the Revenue Authorities, we are in no position to take different view. We thus decline to interfere with the order of the CIT(A).

8. In the result, the appeal of the assessee is dismissed *ex-parte*.

Order pronounced in the open Court on 23/05/2023

Sd/-

**[KUL BHARAT]
JUDICIAL MEMBER**

DATED: /05/2023
prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**