

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'C' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.799/Del./2019  
(ASSESSMENT YEAR : 2014-15)**

Ghan Shyam Dass,  
B – 4/71-A, Lawrence Road,  
New Delhi – 110 035.

vs. ITO, Ward 41 (4),  
New Delhi.

**(PAN : AAJPD8487D)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Shri Anuj Garg, Sr. DR

Date of Hearing : 15.06.2023  
Date of Order : 20.06.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal filed by the assessee is directed against the order of Id.

CIT (A)-14, New Delhi dated 03.12.2018 for the AY 2014-15.

2. The grounds of appeal taken by the assessee are as under :-

“1. The CIT(A) has grossly erred on facts and in law in upholding the assessment order assessing the income at Rs.84,83,490/- . The additions made by the AO and upheld by the CIT(A) are illegal, unjust and bad in law.

2. The AO & CIT(A) has grossly erred on facts and in law in passing the orders without giving a sufficient and proper opportunity to the assessee to be heard. The orders are passed in violation of principles of natural justice.

3. The CIT(A) has grossly erred on facts and in law in upholding the addition of Rs.78,74,870/- deposited in bank whereas the circumstance do not warrant the same.

4. That the CIT(A) has failed to appreciate the fact that the assessee has withdrawn cash a sum of Rs.48,29,000/- which is being used to deposit in the bank.

5. That in view of the facts and circumstances of the case and in law, the various observations made by the AO and CIT(A) are factually incorrect, illegal, bad in law and contrary to facts on record and based on mere guesswork and surmises and conjectures.

6. That in view of the facts and circumstances of the case and in law, the CIT(A) has erred by confirming the disallowance u/s 80 C of the income tax act for the payments made to LIC and other amounting to Rs made by the AO.

7. The additions made and the observations made are unjust, unlawful and based on mere surmises and conjunctures. The additions made cannot be justified by any material on record and additions are also excessive.

8. The explanation given in the evidence produced, material placed that has been made available on record has not been properly considered and judicially interpreted and the same do not justify the additions/ allowances made.”

3. In this case, AO noted that as per AIR information received for AY 2014-15, assessee deposited cash amounting to Rs.78,74,870/- in his bank account. Assessee was asked to explain the source of this cash deposit. There was no compliance. AO treated the entire cash deposit of Rs.78,74,870/- as undisclosed income of the assessee and added the same to the total income of the assessee. Further, AO noted that assessee has shown business income of Rs.6,10,507/-. Assessee was asked to explain

the basis of arriving at the business income of Rs.6,10,507/- and the evidences of 80C & 80D deductions. Since there was no compliance AO proceeded to estimate the business income at Rs.7,50,000/- which is resulted in another addition of Rs.1,39,493/-. In absence of detailed documentary evidence, claim of deduction u/s 80C & 80D were withdrawn.

4. Against this order, assessee appealed before the ld. CIT (A). Ld. CIT(A) also noted that there was not cooperation on the part of the assessee and his counsel. In absence of any detail, he proceeded to confirm the entire unexplained cash deposit of Rs.78,74,870/- in the assessee's bank. Assessee claimed set off of cash withdrawal of Rs.48,29,000/- against cash deposits. However, ld. CIT (A) noted that assessee neither filed the bank statement nor furnished any evidence to establish that the deposits were out of cash withdrawals. Hence, ld. CIT (A) confirmed the addition of Rs.78,74,870/-. As regards ad hoc addition of Rs.1,39,493/-, he held that assessee had shown net receipt of Rs.11,00,000/- and entire cash deposit has already been added and confirmed and held that estimated addition, which is only a source based addition and gets telescoped against the application based additions of cash deposits in bank account, is not required and deleted the same.

5. Against this order, assessee is in appeal before us. This appeal was pending for a long time and nobody was present at the time of hearing.

Hence, we are going to adjudicate the appeal after hearing the ld. DR for the Revenue and perusing the records.

6. We note that there was AIR information of cash deposit of Rs.78,74,870/-. In absence of source of deposits, the authorities below have made the addition thereof. We find that the same is quite correct in view of non-cooperation and lack of details provided by the assessee. Further, ld. CIT (A) has been quite judicious in his approach when he deleted the addition of Rs.1,39,493/-. Hence, we do not find any infirmity in the order of the ld. CIT (A) and the same is a well-reasoned order and does not require any interference on our part.

7. In the result, the appeal filed by the assessee is dismissed.

**Order pronounced in the open court on this 20<sup>th</sup> day of June, 2023.**

**Sd/-  
(YOGESH KUMAR US)  
JUDICIAL MEMBER**

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 20<sup>th</sup> day of June, 2023  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-14, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**