

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
DR. B.R.R.KUMAR, ACCOUNTANT MEMBER**

**ITA No.2855/Del/2022
[Assessment Year : 2017-18]**

Pooja Dhiman, B 337, MIG DDA Flat, East of Loni Road, New Delhi-110093. PAN-AOMPD6593D	vs	ITO, Ward-59(5), Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	21.06.2023	
Date of Pronouncement	27.06.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2017-18 is directed against the order of Ld. CIT(A), National faceless Appeal Centre (“NFAC”), Delhi dated 22.07.2022.

2. The assessee has raised following ground of appeal:-

1. *“Since the assessee duly explained the source of complete cash deposit of Rs.4,80,000 was part of sale proceeds of business which is duly shown in Income tax return u/s 44AD of the Income tax Act. Source of Rs.9,33,500/- was out of past saving and income and remaining cash from sales effected during the year. Further, the assessee showed cash in hand of Rs.9,82,400 as on 31.03.2016 in the balance sheet submitted during the course of assessment proceeding.”*

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is noticed that the Registry has reported defects related to appeal fee paid by the assessee. The assessee has not rectified the defect. Therefore, the appeal filed by the assessee is dismissed. However, upon rectification of the defect, the assessee may approach the Tribunal for restoration of the appeal.
4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 27th June, 2023.

Sd/-

(DR.B.R.R.KUMAR)
ACCOUNTANT MEMBER

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI