

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "SMC", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.806/PUN/2023
निर्धारण वर्ष / Assessment Year : 2015-16

Vandana Vinayak Bhambure (L/H of deceased Vinayak Laxman Bhambure), S.No.34/3/1 Vaishnavi Heights, Ambegaon BK, Pune- 411046. PAN : AHXPB3542J	Vs.	ITO, Ward-5(2), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri A. K. Mahala

Date of hearing : 03.08.2023
Date of pronouncement : 07.08.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the National Faceless Appeal Centre, Delhi ['NFAC'] dated 10.05.2023 for the assessment year 2015-16.

2. Briefly, the facts of the case are that the appellant is an individual. The appellant had filed the Return of Income for the assessment year 2015-16 disclosing total income of Rs.7,52,000/-. However, the Assessing Officer on receipt of the information that the appellant had accepted cash of Rs.7,25,000/- towards sale of flat

at Vaishnavi Complex, Katraj and the said cash was not disclosed in the books of accounts, issued a notice u/s 148 of the Income Tax Act, 1961 ('the Act') on 20.03.2020. The appellant had not responded in response to the notice u/s 148 of the Act. Thereafter, the assessment was completed by the Income Tax Officer, Ward-5(2), Pune ('the Assessing Officer') vide order dated 29.09.2021 passed u/s 147 r.w.s. 144 of the Act at a total income of Rs.14,77,000/-. While doing so, the Assessing Officer made addition of Rs.7,25,000/- being unexplained money.

Even before the NFAC, the addition made by the Assessing Officer came to be confirmed.

3. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

4. When the matter was called on none appeared on behalf of the assessee despite due service of notice of hearing. Therefore, I proceed to dispose of the matter after hearing the ld. CIT-DR and perusing the material on record.

5. I had gone through the material on record as well as the impugned order. I find that the impugned order passed by the NFAC is based on proper appreciation of facts as well as material on record. Therefore, the order of the NFAC is well reasoned and

requires no interference. Since the levy of interest u/s 234A to 24D of the Act is consequential in nature, the same is dismissed as such. Hence, the grounds of appeal filed by the assessee stand dismissed.

6. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 07th day of August, 2023.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 07th August, 2023.

Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.