

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A", NEW DELHI

BEFORE SHRI C. M. GARG, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

**ITA Nos. 498 to 507/Del/2023**  
**Assessment Years: 2010-11 to 2019-20**

Amit Goel,  
C/o Lower Ground Floor,  
Piyush Mahindra Mall,  
NIT, Faridabad,  
Haryana – 121 006.

**PAN: AFZPG6872L**

(Appellant)

Vs DCIT,  
Central Circle-I,  
Faridabad.

(Respondent)

Assessee by : None  
Revenue by : Shri P. Praveen Sidharth, CIT-DR  
Date of Hearing : 09.08.2023  
Date of Pronouncement : 12.09.2023

**ORDER**

**PER Dr. B. R. R. KUMAR, AM:**

The present appeals have been filed by the assessee against the orders of Id. CIT(A)-3, Gurgaon dated 26.12.2022 and 11.01.2023.

2. Since, the issues involved in all these appeals are similar, they were heard together and being adjudicated by a common order.

3. In ITA No. 499/Del/2023, following grounds have been raised by the assessee:

*“1. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the action of Ld. A.O. in assuming jurisdiction u/s 153 A and the consequent assessment proceedings in the case are bad in law and against the facts and circumstances of the case and void-ab-initio and basic jurisdictional conditions and pre-requisites under section 153A were not met.*

*2. That in any case and in any view of the matter, the assessment framed under section 153A r.w.s 144 of the Act, is bad in law and against the facts and circumstances of the case.*

*3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in making an addition of Rs.52,11,20,110/- as alleged unaccounted cash transactions u/s 69A of the Act and that too by recording incorrect facts and findings and without any basis, material or evidence and without observing the principles of natural justice and without providing the adverse material and without any incriminating material found as a result of search warranting such addition and merely on the basis of surmises and conjectures.*

*4. That in any case and in any view of the matter, action of Ld. CIT(A) in confirming the addition of Rs.52,11,20,110/- is bad in law and against the facts and circumstances of the case.*

*5. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in making the impugned additions and passing the impugned assessment order dated 29-07-2021 is illegal, bad in law, void ab-initio and against the facts and circumstances of the case and in gross violation of principles of natural justice and barred by limitation also.*

*6. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of the Ld. A.O. in passing the impugned assessment order without there being requisite approval in terms of section 153D and in any case approval if any is mechanical and without application of mind and is no approval in the eyes of law.*

*7. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in passing the impugned ex-parte order and that too without any basis, material or evidence and without appreciating / considering the facts and circumstances of the case.*

*8. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in confirming the action of Ld. A.O. in charging interest, more so when such interest could not be levied under the law.*

*9. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. AO in passing the impugned order without giving adequate opportunity of being heard and in gross violation of principles of natural justice.”*

4. A search and seizure action u/s 132 of the Act was conducted in the case of M/s Piyush Group of cases, Faridabad on 30.07.2018. The assessee was also covered along with other persons/ concerns of the group. Consequently, notice u/s 153A was issued on 04.05.2020 to file return of income for ten Assessment Years preceding the Assessment Year relevant to previous year in which search was conducted. In response to the same, no return u/s 153A was furnished. The assessee has not filed return of income u/s 139 of the Act. During the assessment proceedings, the AO issued questionnaire u/s 142(1) of the Act calling for certain details/documents and explanations, however the same was not complied with inspite of giving reasonable opportunity of being heard. In the circumstances, after confronting the assessee, the AO completed the assessment u/s 144 of the Act.

5. Even before the Id. CIT(A), the assessee has not complied to the notices issued and hence the order has been passed based on the record available.

6. The assessee filed appeal before the Tribunal 28.02.2023 and the case was fixed for hearing on 09.08.2023. When the case was called for hearing nobody attended on behalf of the assessee nor any letter of adjournment has been filed. Under these circumstances, it was proposed to pass the order based on the facts available before the Tribunal.

7. The Id. DR submitted that the Co-ordinate Bench of ITAT Chandigarh in ITA No. 1025-1027/Chandigarh/2005 for the AY 2002-03 in the case of M/s Chhabra Land and Housing Ltd., after following the decision of Hon'ble Supreme Court in the case of B.N. Bhattachargee & other 118 ITR 461 [SC] held that the appeal does not mean merely filling of the appeal but effectively pursuing the same and argued that the appeal should be summarily dismissed. We are not in agreement with the argument of the Id. DR to dismiss the appeals summarily. Hence, the facts on record have been perused, considered to arrive at a decision.

8. We find that the addition has been rightly made based on the tally data maintained by the assessee and based on the statement of Sh. Amit Goel, the assessee and also after

confronting the statement recorded of Sh. Ashok Bansal wherein a Pen Drive was found and seized which shows the details of the unaccounted cash received for various years which is as under:

Sr. No.	Period (F.Y.)	Cash received (in Rs.)
1.	Opening balance	15,22,44,482
2.	2010-11	104,22,40,222
3.	2011-12	186,66,78,752
4.	2012-13	245,58,46,163
5.	2013-14	313,19,26,174
6.	2014-15	580,12,42,530
7.	2015-16	658,98,48,261
8.	2016-17	19,53,45,485
9.	2017-18	25,68,500
Total		2123,79,41,569

9. In their statements recorded u/s 131 of the Income Tax Act, 1961, the various investors as well as middlemen have admitted that the unaccounted cash was given to promoters of the Piyush Group i.e. Sh. Puneet Goel and Sh. Amit Goel.

10. In view of these facts, we hold that the total unaccounted cash transactions were rightly treated @ 50% in the case of the assessee and the remaining 50% in the case of Sh. Puneet Goel. Hence, we decline to interfere with the order of the Id. CIT (A).

11. In the result, all the appeals of the assessee are dismissed.

Order pronounced in the open court on 12.09.2023.

Sd/-  
**(C. M. GARG)**  
**JUDICIAL MEMBER**

Sd/-  
**(Dr. B. R. R. KUMAR)**  
**ACCOUNTANT MEMBER**

**Dated: 12<sup>th</sup> September, 2023.**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**