

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT  
INCOME TAX APPELLATE TRIBUNAL : PUNE BENCHES : PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.52/NAG./2020  
Assessment Year – 2013-2014

Shri Anil RamRamkrishna Kolhe, 103A, Katol Road, Friends Colony, Nagpur. PIN – 440 013 Maharashtra. PAN AWZPK4993R (Appellant)	vs.	The Income Tax Officer, Ward-2(3), 3 <sup>rd</sup> Floor, Aaykar Bhawan, Civil Lines, Nagpur - 440001. Maharashtra. (Respondent)
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For Assessee :	-None-
For Revenue :	Dr. Kaumudi Patil, CIT-DR

Date of Hearing :	18.09.2023
Date of Pronouncement :	25.10.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M. :**

This assessee's appeal arises against the CIT(A)-2, Nagpur's Order in case No.CIT(A)-2/91/2016-17-ITBA No. 10231, dated 26.11.2019, involving proceedings u/s.143(3) of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. The assessee pleads the following substantive grounds in the instant appeal :

1. *“The order passed by Hon'ble CIT(A) is illegal invalid and bad in law. The Hon'ble CIT(A) erred in sustaining the action of the Ld. AO on total addition of Rs.71,71,685/- is incorrect, unjustifiable, excessive and should be quashed.*
2. *The Hon'ble CIT(A) erred in sustaining the action of Ld. AO towards disallowance of Rs.22,35,485/- for advertisement expenses. [Tax effect Rs.6,68,106/-]*
3. *The Hon'ble CIT(A) erred in sustaining the action of Ld. AO towards addition of Rs.32,30,000/- for unexplained unsecured loans. [Tax effect Rs.9,75,441/-]*
4. *The Hon'ble CIT(A) erred in sustaining the action of Ld. AO towards addition of Rs.3,50,000/- for unexplained addition to capital account. [Tax effect Rs.85,491/-]*
5. *The Hon'ble CIT(A) erred in sustaining the action of Ld. AO towards addition of Rs.13,56,200/- for Cash credit in bank. [Tax effect Rs.3,96,406/-]*
6. *The above grounds of appeal are without prejudice and notwithstanding each other. Any consequential relief, to which the appellant may be entitled under the law in pursuance of the aforesaid grounds of appeal, or otherwise, may thus be granted. The appellant craves leave to add to or alter, by deletion, substitution or otherwise, any or all of the above grounds of appeal and the factual and legal arguments against the addition by*

*the Ld. CIT (A)/ Ld. AO at the time or before the course of appellate proceedings in the interest of natural justice.”*

3. It emerges during the course of hearing with the able assistance coming from the Revenue side that the assessee's four substantive grounds seek to reverse the learned lower authorities action inter alia disallowing/adding advertisement expenses, unsecured loans, unexplained addition to capital account and unexplained cash credit, involving varying sums; respectively. A perusal of the CIT(A)'s detailed discussion in paragraphs 5.1 to 5.1.3 indicates that the assessee had not filed any evidence so far as his impugned advertisement expenditure is concerned. The factual position is hardly any different regarding the latter issue of unexplained cash credit representing unsecured loans, addition to capital account and cash credits wherein neither any source was explained nor he could not place on record the corresponding confirmations from the parties concerned. That being the case, we hardly see any merit in the assessee's substantive grounds seeking to reverse the learned lower authorities action to this effect. Rejected accordingly.

4. This assessee's appeal is dismissed in above terms.

Order pronounced in the open Court on 25.10.2023.

Sd/-  
[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER

Sd/-  
[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

Pune, Dated 25<sup>th</sup> October, 2023

VBP/-

Copy to

1.	The applicant
2.	The respondent
3.	The CIT(A)-2, 215, Aayakar Bhavan, Telangkhedi Road, Civil Lines, Nagpur – 440 001.
4.	The Pr. CIT-1/2/3, Nagpur.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,  
Pune.