

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "C", अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, AHMEDABAD

BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No. 524/Ahd/2020
Assessment Year : 2012-13

Mohamad Yusuf Abdulla Karbhari 6, Bina Nagar Society Vasna Road, Vadodara PAN: ABDPK 9291 M	Vs	The Income Tax Officer Ward-3(1)(2), Vadodara
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		-None-
Revenue by :		Shri Rajdeep singh, Sr.DR

सुनवाई की तारीख/Date of Hearing : 12/02/2024
घोषणा की तारीख /Date of Pronouncement: 21/02/2024

आदेश/ORDER

PER MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

This appeal is filed by the Assessee against the order dated 14/08/2020 passed by the Commissioner of Income-tax (Appeals)-3, Vadodara [hereinafter referred to as "CIT(A)" in short] for Assessment Year (AY) 2012-13.

2. Grounds of appeal are as under:

I. On the facts and circumstances of the case of your appellant, the Ld.A.O. has erred in treating the receipts of Rs.24,58,760/- as unexplained cash credit. Therefore, you appellant prays your goodself to delete the addition made by the Ld.A.O. of Rs.24,58,760/- and request your goodself to hold so.

3. Return of income was filed on 30/09/2012 declaring total income of Rs.10,06,520/-. The case was selected for scrutiny and subsequently notice

u/s.143(2) of the Income Tax Act, 1961 (hereinafter referred to as "the Act" in short) dated 23/09/2013 were issued and duly served on the assessee. Subsequence statutory notices were issued to the assessee but assessee neither attended nor furnished the required details. Show-cause notice dated 09/03/2015 was issued to the assessee along with notice u/s.142(1) of the Act. The Assessing Officer finalized the assessment u/s.144 of the Act, thereby observing that the assessee failed to prove genuineness of unsecured loans receipts/deposits and expenses. The Assessing Officer made addition of Rs.3,80,000/- on the basis of cash deposited in bank accounts, addition of Rs.59,20,668/- on account of unsecured loans obtained during the year and addition of Rs.,67,876/- towards debt write off.

4. Being aggrieved by the assessment order, the assessee filed the appeal before the CIT(A). The CIT(A) partly allowed the appeal of the assessee.

5. At the time of hearing, none appeared on behalf of the assessee despite giving notices on several occasions. The notices were duly served as the remark of the Postal Authorities reflects "LEFT". Since the assessee has not given any fresh address to the Registry, we are proceeding the appeal on the basis of the records available before us including the order of CIT(A) and assessment order.

6. The Ld.DR submitted that the CIT(A), in fact, has given a proper relief thereby deleting the substantive addition and only confirmed the addition in respect of receipts of Rs.24,58,760/- as unexplained cash credit.

7. We have heard Ld.DR and perused all the relevant material available on record. In respect of unexplained cash credits, the CIT(A) has categorically taken into account the assessee's submissions and the evidences in respect of the amount received by the assessee to the extent of Rs.43,50,000/- from Shri Chetan Vyas and after taking the cognizance of the sale-deed has confirmed the addition to the extent of Rs.18 lakhs as the assessee could not explain the said amount received from Shri Yatin Trivedi as per the contentions of the assessee before the CIT(A). As regards the disallowances of Rs.58,760/- and 6,00,000/- are concerned, the assessee failed to file any evidence during the assessment proceedings or during the remand proceedings as observed by the CIT(A) and, therefore, the same was rightly confirmed by the CIT(A). There is a delay of three days in filing the present appeal for which the assessee has not given any explanation for condonation of delay. In light of this and the observation on merit, we dismissed the appeal of the assessee.

8. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Court on 21st February,2024 at Ahmedabad.

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad, Dated 21/02/2024

टी.सी.नायर, व.नि.स.।T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

//True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad