

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI
BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 4012/Del/2019
(Assessment Year: 2009-10)**

Tarun Kumar, C/o. Anil Kumar, Advocate, 1727, Sector-12, HUDA, Panipat (Appellant) PAN: AUBPK7824P	Vs. ITO, Ward-47(1), New Delhi (Respondent)
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Assessee by :	None
Revenue by:	Shri Vivek Kumar Upadhyay, Sr. DR
Date of Hearing	02/07/2024
Date of pronouncement	09/07/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.4012/Del/2019 for AY 2009-10, arises out of the order of the Commissioner of Income Tax (Appeals)-6, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. 10421/2016-17 dated 26.03.2019 against the order of assessment passed u/s 147/148/143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 29.12.2016 by the Assessing Officer, ITO, Ward-17(1), New Delhi (hereinafter referred to as 'Id. AO').

2. None appeared on behalf of the assessee despite issuance of notices on several occasions. Infact the assessee had not secured his presence in person or through his authorized representative right from the first hearing on 30.5.2022 onwards. Hence we proceed to dispose of this appeal on hearing the Id. DR and based on materials available on record.

3. The assessee has raised the following grounds of appeal before us:-

"1. issue and service of notice for the verification of bank transactions. (Addition ground taken by the appellant and an application in this regard is also enclosed)

2. issue and service of notice under section 148 of the Income Tax Act, 1961;

3. issue and service of notice under section 142(1) of the Income Tax Act, 1961;

4. Passing order u/s 147 read with 148/143(3) of the Income Tax Act, 1961 determining the taxable income at Rs. 3,07,62,200/-;

5. Making an addition of Rs. 3,06,62,200/- treating as undisclosed income u/s 68 of the Income Tax Act, 1961;

6. Initiating proceedings u/s 271(1)(C), 271B and 272A/B of the Income Tax Act, 1961;"

4. We have heard the Id. DR and perused the materials available on record. It was stated in the Statement of Facts filed before this Tribunal that assessee is a retail shopkeeper at P-18, Raghuvir Nagar, Delhi. Before the said business, he was doing service as a Driver with Satya Narain at Naya Bazar, Delhi receiving salary of Rs 5,000/- per month and having single bank account with Federal Bank- Pashim Vihar Branch, Delhi. It was submitted that two numbers of current accounts under the name and style of M/s Ramesh Kumar Tarun Kumar and M/s Shubham Enterprises were opened by Mr Satya Narain under the proprietorship of the assessee and said accounts were operated by Mr Satya Narain. The assessee had only signed all the documents / cheques etc. as per directions from time to time given by Mr Satya Narain under the pressure to save his service. In the assessment proceedings, cash deposits made in the bank accounts of HDFC Bank, Sirsa and ING Vysya , Ludhiana were sought to be added as undisclosed / unexplained money in the hands of the assessee to the tune of Rs 3,06,62,200/-. The Id. AO recorded statement from the assessee during the course of assessment proceedings on 9.12.2016 wherein he was not able to explain the source of cash deposits made in the bank accounts. The assessee had merely stated before the Id. AO that Mr Satya Narain had misused his name for operating the said bank accounts and he

was not the beneficiary of those transactions and that he was paid only meager salary. But this plea was dismissed by the Id. AO as it was not supported with any evidences.

5. The Id. CIT(A) addressed each and every grievance of the assessee in his grounds on both factual and legal matter by addressing various facets thereon and dismissed the plea of the assessee.

6. We find that the assessee neither before the Id. AO / Id. CIT(A) nor before us had even filed any supporting evidences to buttress his argument that Mr Satya Narain had misused his name for operating two bank accounts in his name and that he was not aware of the cash deposits made thereon. All said and done, the monies stood deposited in the bank accounts of the assessee. The primary onus is not discharged by the assessee by furnishing the requisite evidences. Even before us, the assessee was not able to substantiate his grievance with evidences. Hence we hold that the Id. CIT(A) had rightly upheld the action of the Id AO. Accordingly, the grounds raised by the assessee are hereby dismissed.

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

Order pronounced in the open court on 09/07/2024.

-Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 09/07/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ITA No. 4012/Del/2019

Tarun Kumar

ASSISTANT REGISTRAR
ITAT, New Delhi