

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.3308/Del/2023
[Assessment Year : 2012-13]**

Manju Chaudhary, C 3/19, Phase-III, Aya Nagar Extn., Delhi-110030. PAN-AIIPC1064C	vs	ITO, Ward -29(7), Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	29.07.2024	
Date of Pronouncement	02.08.2024	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A), National Faceless Appeal Centre (“NFAC”), Delhi dated 22.09.2023 for the assessment year 2012-13.

2. The assessee has raised following grounds of appeal:-

“This is to bring your kind notice that:

a. The AO has made an addition of Rs. 33,78,048 as explained below:

Particulars	Amount (In Rs.)
<i>Income assumed u/s 144</i>	
<i>Addition (Unexplained Cash Deposit)</i>	17,01,100
<i>Addition (Unexplained Time Deposit)</i>	16,40,000
<i>Addition-Interest on Time Deposit</i>	36,948
<i>Total Assessed Income</i>	33,78,048
Total Assessed Income Rounded off	33,78,050

b. The assessee is a small proprietorship firm with limited resources, knowledge and understanding of the Income Tax Act, 1961.

c. The assessee hired a tax professional for filing appeal with Commissioner of Income Tax but the appeal was filed without proper

understating of the case and hence no supporting and documents were presented with the appeal.

d. *The appeal before CIT(A) got dismissed by stating:*

“The appellant made this general submission without any documentary proof explaining the sources of cash deposit of Rs. 17,01,100/- in IDBI Bank and Term Deposit of Rs. 16,40,000/- in HDFC Bank Limited during the F.Y. 2011-2012 relevant to the A.Y. 2012-2013. This shows that the appellant is not interested in prosecuting the appeal. Though the appellant submitted that the addition was made without verifying the transaction it is not explained as to what was the nature and sources of these deposits with IDBI bank and HDFC bank. The appellant has not provided any details of these deposits along with documentary proofs to disprove the addition made by the AO. In view of these facts and circumstance, I am constrained to uphold the addition made by the AO and dismiss this ground.”

e. *The assessee wish to submit that:*

- i. *The assessee runs a small electronics shops and the same was opened in the FY 2011-12 only.*
- ii. *Due to limited knowledge and understanding of finances the assesses deposited the collection from the shop in the savings account maintained by it.*
- iii. *The actual computation of Income for FY 2011-12 is reproduced below for your kind consideration:*

Particulars	Amount (In Rs.)
<i>Turnover</i>	<i>29,80,000</i>
<i>Expenses</i>	<i>25,45,900</i>
<i>Total Taxable Income from Business</i>	<i>4,34,100</i>
<i>Income from other sources-Interest on Time Deposit</i>	<i>36,948</i>
Total taxable Income	4,71,048
Tax Liability	28,105
Tax Already paid for FY 2011-12	28,898

<i>Exemption Limit for FY 2011-12 for Women Assessee below 60 years</i>	<i>1,90,000</i>
---	-----------------

- iv. The assessee has failed to file its Income Tax Return (ITR) and is ready to file it now along with applicable penalty if opportunity is provided by the jurisdictional Assessing Officer (AO).*
- v. Apart from that the time deposit of Rs. 16,40,000 has been done from past savings of the family and the assessee possess documentary evidences for the same.*
- f. Relief Sought*
 - i. To allow this appeal and take the facts of the case on record.*
 - ii. To send back the case to the jurisdictional Assessing Officer for reassessment.*
 - iii. To allow the assessee to file its Income Tax Return for FY 2011-12 (AY 2012- 13).*
- g. The assessee has authorized CS Vishal Mishra bearing ICSI Membership No. A43036 and Certificate of Practice No. 16249 to represent the assessee before the tribunal, commissioner and the jurisdictional Assessing Officer for the purpose of this Income Tax case.”*

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the records that the Registry has reported following defects:-

[1]. “Respondent name wrongly filed in.

[2]. Appeal not signed by assessee.”

4. I have heard Ld.Sr.DR for the Revenue and perused the material available on record. I find that the assessee is required to remove the defects but the defects have not been removed by the assessee. Under these facts, the

appeal of the assessee is dismissed being defective. The assessee is however, given liberty to approach this Tribunal after removing the defects for recalling of the order.

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

Order pronounced in the open Court on 02nd August, 2024.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI