

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.64/Nag./2015
(Assessment Year : 2004-05)

ITA no.65/Nag./2015
(Assessment Year : 2005-06)

ITA no.66/Nag./2015
(Assessment Year : 2006-07)

ITA no.67/Nag./2015
(Assessment Year : 2007-08)

ITA no.68 & 69/Nag./2017
(Assessment Year : 2008-09 & 2009-10)

Smt. Fatema Shoeb Hussain
15, Fatema Villa, Buty Layout
Rajnagar, Katol Road, Nagpur 440 013
PAN – AAHPH0512K

..... Appellant

v/s

Income Tax Officer
Ward-2(4), Nagpur

..... Respondent

Assessee by : Shri Rachit Thakar
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 13/08/2024

Date of Order – 02/09/2024

ORDER

PER BENCH

The present appeals have been filed by the assessee challenging the impugned orders of even date 06/11/2014, passed by the learned Commissioner of Income Tax (Appeals)-I, Nagpur, [*learned CIT(A)*], for the assessment year 2004-05, 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10 respectively.

2. Since all these appeals filed by the assessee pertain to the same assessee involving common issues arising out of identical set of facts and

circumstances, therefore, as a matter of convenience, these appeals were heard together and are being disposed of by way of this consolidated order. However, in order to understand the implication, it would be necessary to take note of the facts of one appeal. We are narrating the facts as lead case appearing in the appeal being ITA no.64/Nag./2015, for assessment year 2004-05.

3. Grounds of appeal raised by the assessee in respective assessment years has been shown below in the chart for easy reference:-

A.Y.				
2004-05	Relating to Maria Construction	Unexplained Credit	₹ 4,63,900	
		Estimated business income	₹ 5,84,075	
			₹ 10,47,975	
	Relating to travel business	Unexplained credit	₹ 10,47,975	
		Estimate Business income	₹ 34,740	
			₹ 11,87,715	₹ 11,87,715
2005-06	Relating to Maria Construction	Unexplained credit	₹ 6,13,050	
		Estimated business income	₹ 4,16,277	
		Unexplained Investment	₹ 70,000 + ₹ 7,00,875	Profit
			₹ 18,00,202	
	Relating to travel	Unexplained credit	₹ 3,50,000	
	Estimated business income	₹ 27,540		
			₹ 4,27,540	
			₹ 21,72,742	₹ 22,26,867
2006-07	Relating to Maria Construction	Unexplained credit	₹ 17,13,500	
		Estimated business income	₹ 4,48,200	
		Unexplained Investment	₹ 12,70,000	
		Unexplained receipt	₹ 3,00,000	
			₹ 37,31,700	

	<i>Relating to Travel</i>	<i>Unexplained credit</i>	<i>₹ 15,85,682</i>	
		<i>Commission income</i>	<i>36,380</i>	
		<i>Income from ticket booking</i>	<i>4,51,860</i>	
			<i>₹ 20,73,922</i>	
			<i>₹ 58,05,622</i>	<i>₹ 58,05,622</i>
<i>2007-08</i>	<i>Tour & Travel</i>	<i>Unexplained credit</i>	<i>₹ 12,59,000</i>	
		<i>Ticket booking business income</i>	<i>₹ 6,01,915</i>	
			<i>₹ 18,60,915</i>	<i>₹ 18,60,915</i>
<i>2008-09</i>	<i>Re: Maria Construction</i>	<i>Unexplained credit in Bank</i>	<i>₹ 25,63,755</i>	
		<i>Estimated business income</i>	<i>₹ 6,51,850</i>	
		<i>Unexplained Investment</i>	<i>₹ 15,60,000</i>	
		<i>Unexplained credit in bank a/c ₹ 33,01,509 (reduced by CIT(A) to ₹ 3,01,509</i>	<i>₹ 33,01,509</i>	
		<i>Estimated business income</i>	<i>₹ 45,340</i>	
			<i>₹ 81,22,454</i>	
	<i>Relating to Travel business</i>	<i>Income from travel business</i>	<i>₹ 1,02,030</i>	
		<i>Unexplained sale transaction</i>	<i>₹ 23,23,334</i>	
			<i>₹ 24,25,364</i>	
			<i>₹ 1,05,47,818</i>	<i>₹ 1,05,47,818</i>
<i>2009-10</i>	<i>Relating to Maria Construction</i>	<i>Unexplained credit in bank</i>	<i>₹ 39,82,675</i>	
		<i>Estimated business income</i>	<i>₹ 4,07,700</i>	
			<i>₹ 43,90,373</i>	
	<i>Relating to Travel business</i>	<i>Unexplained credit</i>	<i>₹ 3,765</i>	
		<i>Commission on Travel</i>	<i>₹ 90,976</i>	
		<i>M.B. Travel</i>	<i>₹ 12,32,787</i>	
			<i>₹ 13,27,528</i>	
			<i>₹ 57,17,903</i>	<i>₹ 57,17,903</i>

ITA no.64/Nag./2015
Assessee's Appeal – A.Y. 2004-05

4. Facts in Brief:- In the present case, the assessee is the Proprietor of M.B. Travels, doing business of arranging travels for customers, especially for Haj Travels. The assessee was also holding power of attorney for Shri Shabbir Hussain Taher Ali, (assessee's father-in-law), who was the alleged Proprietor of Maria Construction. The Assessing Officer treated the assessee, Smt. Fatima Shoeb Hussain, as the real owner of said M/s. Maria Construction alleged to be belonging to Shri Shabbir Hussain, and on that basis added the income of M/s. Maria Construction, as computed by him in the case of the assessee on substantive basis and in the case of Shri Shabbir Hussain, on protective basis. With regard to computation of income of Maria Construction, the Assessing Officer made two types of addition viz. (i) under section 69 of the Income Tax Act, 1961 ("*the Act*") as unexplained investment / deposit in cash and/or by cheques in bank account, etc., and (ii) by estimating income of construction business of M/s. Maria Construction. With regard to assessee's travel business of M.B. Travels also, the Assessing Officer made two types of addition – (i) on account of alleged unexplained deposit/receipt; and (ii) by estimating income of Travel business. Thus, in respect of income of M/s. Maria Construction, the Assessing Officer passed similar orders for the assessment year 2004-05 to 2009-10 both in the case of the assessee making addition on substantive basis and in the case of Shabbir Hussain Taher Ali on protective basis. Against these orders, the assessee and Shabbir Hussain, both filed appeals before the first appellate authority for all these assessment years. During the appeal proceedings in

the case of Shabbir Hussain Taher Ali, a detailed Written Submission dated 05/11/2012 were filed explaining that he was the real, legal and beneficial owner of Maria Construction and not the assessee Smt. Fatema Shoeb, as alleged by the Assessing Officer. Shabbir Hussain, in the said Written Submission gave his history, how and when he started construction business, how various schemes of construction were carried, how the facts and inferences drawn by the Assessing Officer for treating the assessee Smt. Fatema Shoeb, as the owner of Maria Construction were factually wrong and erroneous and how the inferences of benami drawn by the Assessing Officer was untenable on fact and in law and how he ignored substantial evidence and material which proved that Shabbir Hussain, was the proprietor of Maria Construction and that the assessee Smt. Fatema Shoeb, was merely a power of attorney holder and how the various additions made by the Assessing Officer as unexplained deposits by cash and/or cheque were wrong, and how the estimate of business income was erroneous. Similarly, the assessee filed Written Submission dated 17/11/2012, in which she fully relied on and reiterated the submission dated 05/11/2012, filed in the case of Shabbir Hussain and also filed explanation regarding addition made in respect of her travel business - M.B. Travels. She filed another Written Submissions dated 19/11/2012 and dated 18/09/2012, for the assessment year 2008-09.

5. The Assessing Officer in Para-2(a) of the assessment order for the assessment year 2004-05, referred to the development Agreement dated 16/12/2003, made with M/s. Umesh Marketing (P) Ltd. Which proclaims that the document is signed by Fatema Shoeb as Proprietor of M/s. Maria

Construction, and this is taken as one of the circumstances for treating the assessee Smt. Fatema Shoeb, as Proprietor of Maria Construction. It was pointed out that it was merely a typing mistake whereby below the signature of Fatema Shoeb, instead of typing Agent M/s. Maria Construction, it was wrongly typed as Proprietor Maria Construction and in support of this fact the affidavit of the Advocate who had prepared the document was filed. To this, the Assessing Officer merely stated that this was a self-serving document and hence rejected the affidavit. It is submitted that it was an affidavit of an advocate and not the Assessee. It cannot be termed as a self-serving document. An advocate is a responsible person. He is third party and is a person who knew the fact about the typing mistake and he accordingly deposed the said fact on oath. He was never cross examined nor even in any way questioned. Thus, the Assessing Officer cannot reject the affidavit of an advocate as self-serving document and reject the good and clinching evidence into no evidence. With regard to merits of additions made (i) on account alleged unexplained credits (both by cash and by cheque) in bank account of Maria Construction and (ii) on account of estimated business income of Maria Construction, Assessee fully relies on the detailed Written Submission dated 06/01/2014, filed by the Assessee before learned CIT(A) after receipt of remand report dated 22/07/2013, for all the assessment years under appeal viz. for the assessment year 2004-05 to 2009-10 and also Written Submissions dated 05/11/2012, referred to above. However, gist of the submission therein is as under:-

"It is an established and admitted position that the bank account No.040-415026-001 in the name of Maria Construction - Prop. Shabbir Hussain with Centurion Bank is the business account wherein the sale proceeds on sale of

flats etc. is deposited. Assessee has also filed confirmation of most of the deposits in the said account. In fact the A.O. himself has treated those deposits for which confirmations are filed as business receipt and has estimated income on these deposits. However in respect of some deposits business receipt the Assessee could not file confirmation and hence the A.O. has treated those deposits as unexplained deposit and has added the same u/s.69 as unexplained deposits."

6. The assessee further contended that in view of an admitted position that the said bank account is a business account wherein only business receipts are deposited then in such circumstances those few receipts in respect of which confirmation could not be filed also must be treated as business receipt and income thereon should be estimated as is done in respect of deposits for which confirmation are filed. It was pointed out that it is impossible to file confirmation in respect of each and every business receipt and merely on that ground the business receipt cannot be treated as unexplained deposit. It was also contended that income may be estimated at 8% as against 10% estimated by the Assessing Officer. However, the Assessing Officer held that the assessee's contention that the assessee is not defacto owner of M/s. Maria Construction, is unacceptable. Therefore, the assessee was treated as the defacto owner of M/s. Maria Construction, and all the transactions of M/s. Maria Constructions are treated as assessee's business transactions and, therefore, the addition on this count is being made substantively in the hands of the assessee was also made and protectively in the hands of Shri Shabbir Hussain Tahir. He also declined to accept other arguments pur forward concerning other issues.

7. The learned CIT(A) called for the remand report from the Assessing Officer which he submitted on 22/07/2013. Similarly, remand report on Written Submission dated 05/11/2012, of Shabbir Hussain, as referred to

above, was also called for from the Assessing Officer, which he submitted on 30/08/2013. The assessee filed her reply dated 06/01/2014, to the remand report in her case. The learned CIT(A) relying on the remand report, stated in Para 7.1 that the Assessing Officer has considered all the relevant points raised by learned A.R. at the time of assessment proceedings and it is quite manifest from the material evidence on record that the assessee is a defacto owner of Maria Construction and that the learned A.R. has not brought any additional material to rebut the contention of the Assessing Officer and, therefore, he declined to interfere with the findings of the Assessing Officer that assessee (Smt. Fatema Shoeb) is the defacto owner of Maria Construction. Being dissatisfied with the order of the learned CIT(A), the assessee further filed appeal before the Tribunal on the following grounds:-

"1] Learned A.O. erred in reopening the assessment of the assessee for A.Y.2004-05 by issue of notice U/s.148. The learned C.I.T.(A)-I upheld the action of the A.O. reopen the assessment. The said notice and reassessment proceedings are bad in law.

2] Learned A.O. erred in holding that the assessee was the owner of the Maria Construction. Said Maria Construction was the Proprietary concern of Shri Shabbir Hussain Taherali. The learned C.I.T.(A)-I has not accepted assessee's submission and confirm the finding of the A.O.

3] Learned A.O. erred in adding Cash Deposits of Rs.2,03,900/- and cheque deposits of Rs.2,60,000/-. The learned C.I.T.(A) erred in confirmed the said addition U/s.68 of the I.T.Act.

4] Learned A.O. erred in adding amounting to Rs.5,84,075/- as a estimated gross profit at 10% on assumed construction receipt of Rs.58,40,750/-. The same addition confirm by the C.I.T.(A) without any basis.

5] Learned A.O. erred in adding amounting to Rs.5,000/- out of cash deposit and Rs.1,00,000/- out of cheque deposit as Unexplained Income. Learned C.I.T.(A) has confirm the said addition without any basis.

6] Learned A.O. erred in adding amounting to Rs.34,740/- on estimated income as Commission Income from arranging Haj Tours. Learned C.I.T.(A) confirm the said addition without any basis.

7] Learned A.O. and C.I.T.(A) erred in not consider assessee's submission and various documents filed before him.

8] Assessee crave to urge additional grounds at the time of hearing, if necessary."

8. Now, we proceed to adjudicate ground-wise issues raised in this appeal separately and distinctly.

9. Ground no.1, relates to the issue of re-opening under section 147 of the Income Tax Act, 1961 ("the Act").

10. On careful examination of the facts and the material on record, it is seen that the Assessing Officer has formed a belief on the basis of the material available with him that the income chargeable to tax in the case of the assessee had escaped the assessment. The Assessing Officer has formed such belief after recording the reasons properly and also that the objections raised by the appellant were disposed-off by passing a speaking order. Therefore, we do not find any infirmity in the decision of the Assessing Officer to open the assessment by issue of notice under section 148 of the Act, with the belief to assess the income which has escaped the assessment. We also find that the assessee has not filed her return of income and hence it is a clear case of escapement of income. The learned CIT(A) has rightly held so and, therefore, we need not interfere with the same. There is a minor inadvertent error in the order passed by the learned CIT(A) because he has held that the claim under section 54F of the Act was not allowable in view of the short term capital gain of sale of shares. This is an inadvertent mistake which will not change the conclusion, hence, re-opening is justified. Ground no.1, raised by the assessee is dismissed.

11. Vide ground no.2, the assessee has raised the issue that M/s. Maria Construction, was the proprietary concern of Shri Shabbir Hussain Taher Ali, and not owned by the assessee, as held by the Assessing Officer.

12. The Assessing Officer, in the course of assessment proceedings, noticed that the assessee was having two bank accounts one in the name of M/s. M.B. Travels, bearing no.040415512061, where she is the proprietor, and another account bearing no.040-680162-001 in her individual capacity. The Assessing Officer further observed that the assessee held a large number of transactions with the bank account in the name of M/s. Maria Constructions, with Centurion Bank. The Assessing Officer asked the assessee to explain the transactions with M/s.Maria Constructions. In response thereof, the assessee submitted before the Assessing Officer that she was merely a General Power of Attorney holder to her father-in-law, Shabbir Hussain Shri Taherali, the proprietor of M/s. Maria Constructions. The Assessing Officer called for the bank statement of Mr. Shabbir Hussain Taherali and found that huge cash deposits were made in the bank account bearing no.040415026001 in the name of Shri Shabbir Hussain Taherali. The Assessing Officer, however, noticed that said Shri Shabbir Hussain Taherali, was not having PAN Card. Therefore, the Assessing Officer, after making certain enquiries, concluded that Smt. Fatema Shoeb Hussain, the assessee herein is the de-facto owner of of M/s.Maria Constructions. The conclusion of the Assessing Officer is based on the following findings:-

"(1) It is seen from the agreement of development dated 16.12.2003 made between Umesh Marketing Pvt. Ltd. and M/s Maria Constructions that the appellant had signed the said agreement as proprietor of M/s Maria Construction and paid Rs.

10.50 lakhs to the said concern, in lieu of marketing for and development of land situated at Mohan Nagar, Nagpur.

(2) The development agreement entered between dated 19.01.2007 the appellant and Mr. Balkrishna Gomase and five others, the AO noticed that the appellant had entered into the development agreement in her individual capacity and not as a Power of Attorney holder of M/s Maria Constructions, by virtue of which, all the rights, title and interest in the property bearing no. NMC House No. 232, City Survey No. 193, admeasuring 2571 sq.ft. got vested with the appellant. The appellant has paid a total consideration of Rs. 42,42,150/- for the said development agreement. This land was subsequently developed and sold in the name of M/s Maria Constructions in the name of the scheme, Nagpur. Manzil, Lal Imlī, Gandhibagh,

(3) The appellant, along with three other persons, namely, i) Mufazzal Saifee, ii) Khuzaima. & iii) Kakumuddin Abdul had purchased land at Mouza Wadpakad at City Survey No. 1137 from one Mrs. Prita w/o Jacob Lali, vide sale deed dated 16.01.2001 for Rs. 14.60 lakhs, which has been developed as Raj Complex. The three persons mentioned above have given Power of Attorney to the appellant for construction of flats and shops at Raj Complex at the said land. It is further noticed that the sale deed of Raj Complex have been done in the name of M/s Maria Construction and its agent. The AO, however, noticed that right from purchase of land till the sale of flats and shops, all development and construction activities have been carried out by appellant in her own capacity.

13. Thus, based on the above adverse findings, the Assessing Officer concluded that the appellant is the de-facto owner of M/s.Maria Constructions. The Assessing Officer, accordingly, treated all the transactions of M/s.Maria Constructions, as the business transactions of the Assessee and made the additions on "*substantive basis*" and on "*protective basis*" in the hands of Shri Shabbir Hussain Taher Ali.

14. Before the learned CIT(A), the learned Authorised Representative for the assessee, filed a detailed submission dated 17/09/2012, and on 19/11/2012. A remand report was called from the Assessing Officer against the written submissions filed by the learned A.R. of the assessee. The Assessing Officer submitted remand report date 22/07/2013. The learned CIT(A), on a perusal of the remand report, noticed that the learned A.R. has reiterated the same arguments which were raised before the Assessing Officer during the assessment proceedings and no new facts were laid down.

The learned A.R. has also filed a submission dated 06/01/2014, as rejoinder to the remand report filed by the Assessing Officer, which have been considered. The contention of the learned A.R. is that Shri Shabbir Hussain Taher Ali, is the real owner of M/s.Maria Constructions; therefore, the additions made in the hands of the assessee Smt. Fatema Shoeb Hussain, ought to have been considered by the Assessing Officer in the hands of said Shri Shabbir Hussain Taher Ali, on merits. Thus, the learned CIT(A), on careful examination of the facts as emanated from the order of the Assessing Officer, the remand report, the submissions of the learned A.R. and the material on record, observed that that the Assessing Officer has considered all the relevant points raised by the learned A.R. of the assessee at the time of assessment proceedings and nothing new facts were uncarted in subsequent proceedings. It is quite manifest from the material evidences on record that the assessee is the de-facto owner of the M/s.Maria Construction, more particularly in the light of material facts brought on record by the Assessing Officer during the assessment and the remand proceedings. The learned A.R. in the course of appellate proceedings has not been able to adduce any additional material in rebuttal of the contentions of the Assessing Officer. Therefore, the learned CIT(A) decline to interfere with the finding of the Assessing Officer that the assessee is the de-facto owner of M/s.Maria Constructions, and the income so embedded in the transactions of M/s. Maria Constructions, should be assessed in the hands of the assessee, as she being the real owner in the absence of any evidence to the contrary on records. The learned CIT(A), therefore, upheld the findings of

the Assessing Officer. Aggrieved, the assessee is in further appeal before the Tribunal.

15. Before us, the learned A.R. produced a detailed Paper Book wherein he has drawn attention to certain Power of Attorney executed by Shri Shabbir Hussain Taher Ali, in favour of the assessee Smt. Fatima Shoeb Hussain, a copy of which is placed in the Paper Book Page-210- to 213. The learned A.R. has also enclosed return of income of Shri Shabbir Hussain Taher Ali, which is placed in the Paper Book Page-204 to 209. An elaborate note of arguments covering 28 pages were also submitted.

16. We have given a thoughtful consideration to the arguments made by the parties and perused the material available on record. We find no statutory external evidences to establish that Shri Shabbir Hussain Taher Ali, was the owner of M/s. Maria Constructions, as far as estimated business income is concerned. No trade license, registration under Shop and Establishment Act, Sales Tax Registration or license issued by the Municipal Corporation has been adduced or placed on record to establish that the assessee is the Power of Attorney holder. The age of Shri Shabbir Hussain Taher Ali, at the time of execution of General Power of Attorney, is declared as 75 years. Hence, it is quite natural that he is not in a position, due to his old age, to be actively involved in the business. Hence. He has executed the General Power of Attorney giving full power and function without any restriction to the assessee. General power of attorney without any corroborative evidence on a standalone basis fails to inspire confidence. Hence, the entire funds were under the control of the assessee Smt. Fatema

Shoeb Hussain, and she was duly empowered to take all the business decisions, negotiation, purchase and sale of property. At this point, the Bench posed a question to the learned A.R. about the status of appeals filed by Shri Shabbir Hussain Taher Ali, wherein the additions were made on protective basis. The learned A.R. informed the Bench that the appeals were allowed by the first appellate authority in view of the fact that the substantive assessment is made in the case of the assessee and therefore, there is no subsisting protective assessment as on the date which is also not challenged by the Revenue before the Tribunal due to low tax effect. Accordingly, if we hold that the assessee is the owner of M/s. Maria Constructions, then the entire transactions will escape from the net of Income-tax, which is not permissible. The scheme adopted by the assessee is only a colourable device to defraud the Revenue in defiance to all legal provisions and we cannot remain a silent spectator to this fiasco. Upon perusal of computation of income of Shri Shabbir Hussain Taher Ali, it is found that though income from business estimated has been returned there is no iota of evidence about the nature and source of any business activity from where the income emanated. The learned A.R. failed to throw any light about how Maria Construction's income has been considered by Shri Shabbir Hussain Taher Ali, in his taxable income. These returns were filed in course of proceedings under section 148 of the Act as he was too a non-filer. A conscious call was taken by him by ignoring the generation of income from construction activity. It seems that the whole exercise of shifting the ownership is clearly an afterthought when the assessee's shoulders were back against the wall and no visible and apparent escape route was in sight.

We strongly feel that it is an open and shut instance of tax evasion which cannot be countenanced. In view of the substantial circumstantial evidences against the assessee a self-serving affidavit will not rescue the assessee. The learned CIT(A) has given numerous opportunities to the assessee to establish her case even at the stage of remand no additional evidence were submitted. The learned A.R. merely reiterated his case before the authorities below without any corroborative evidence. On the other hand, the learned Departmental Representative relied on the orders of the authorities below to hold that the assessment has been correctly made. He rightly pointed out that the assessee failed to rebut conclusively the aberrations in the development agreement and had given a flippant reply. In view of the fact that the assessee failed to discharge her onus that she is not the owner of M/s. Maria Construction, we do not think fit to interfere with the cogent observation of the learned CIT(A). Accordingly, we do not find any infirmity in the order passed by the learned CIT(A) and uphold the same by dismissing the ground no.2, raised by the assessee.

17. In grounds no.3 to 6, the assessee has challenged the various additions on merit, however, we find that all though the order of the Assessing Officer may not be fully supported, the learned CIT(A) has painstakingly gone through the facts of the case and has given appropriate relief as desired after a meticulous examination. The learned A.R. has furnished a detailed Written Submissions before us spanning 28 pages, however, he has failed to pinpoint as to how the observations of the learned CIT(A) is incorrect except making some general comments and thus, we decline to

interfere with the order passed by the learned CIT(A) and uphold the same by dismissing grounds no.3 to 6. We make it clear again that the learned A.R. for the assessee did not advance any oral arguments to augment his case.

18. Grounds no.7 and 8, being general in nature, hence no separate adjudication is required.

19. In the result, appeal for the assessment year 2004-05 filed by the assessee is dismissed.

ITA no.65/Nag./2015 – A.Y. 2005-06

ITA no.66/Nag./2015 – A.Y. 2006-07

ITA no.67/Nag./2015 – A.Y. 2007-08

ITA no.68/Nag./2015 – A.Y. 2008-09

ITA no.69/Nag./2015 – A.Y. 2009-10

20. In these appeals, the assessee has raised certain common issues, have been raised by the assessee in its appeal for the assessment year 2004-05 and the same have been disposed of as discussed above.

21. The assessee has also raised multiple grounds in these assessment year covering the following issues:-

- i) *Unexplained receipts – A.Y. 2006-07 – M/s. Maria Construction;*
- ii) *Commission income and income from ticket booking – A.Y. 2006-07 – relating to travel;*
- iii) *Unexplained credit in bank account of ₹ 33,01,509 – A.Y. 2008-09 – M/s. Maria Construction;*
- iv) *Income from travel business – A.Y. 2008-09 – relating to travel business;*

- v) *Unexplained sale transaction – A.Y. 2008-09 – relating to travel business;*
- vi) *Unexplained credit in bank – A.Y. 2009-10 – relating to M/s. Maria Construction;*
- vii) *Unexplained credit – M.B. Travel – A.Y. 2009-10 – relating to travel business.*

22. With regard to the above issues, before us the learned A.R. only reiterated the submissions made by him before the authorities below. However, the learned A.R. could not point out any cogent evidence to dislodge the issue-wise findings given by the learned CIT(A) and also miserably failed to rebut the same. He has failed to argue in the lines of granting relief on the grounds of rollover, telescoping, double addition, prudence of estimation and repeatedly relied on the Written Submissions which are palpably bald. Consequently, we are unable to take a view other than the view taken by the learned CIT(A) in all the above issues, as pointed out in serial no.(i) to (vii). Thus, the connected grounds relating to the issues raised as above are also dismissed. Needless to mention that our reasoning adopted for the assessment year 2004-05 shall apply mutatis mutandis in these cases also.

23. As a result of the aforesaid discussions, all the appeals for the assessment year 2005-06, 2006-07, 2007-08, 2008-09 and 2009-10 are dismissed.

Order pronounced in the open Court on 02/09/2024

Sd/-
V. DURGA RAO
JUDICIAL MEMBER

Sd/-
K.M. ROY
ACCOUNTANT MEMBER

NAGPUR, DATED: 02/09/2024

Copy of the order forwarded to:

- (1) The Assessee;*
- (2) The Revenue;*
- (3) The PCIT / CIT (Judicial);*
- (4) The DR, ITAT, Nagpur; and*
- (5) Guard file.*

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur