

**THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC' NEW DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

ITA No. 3583/Del/2023
Assessment Year: 2012-13

Bajrang Lal Muhal, 973/B, Shalimar Garden Extn.-1, Sahibabad Ghaziabad-201005 (UP)	Vs.	ITO Ward-2(1)(5), Ghaziabad.
PAN : AOMPM4148M		
(Appellant)		(Respondent)

Assessee by	N o n e
Department by	Shri Sanjay Kumar, Sr. DR

Date of hearing	21.10.2024
Date of pronouncement	29.10.2024

ORDER

PER MS. MADHUMITA ROY: JUDICIAL MEMBER:

The instant appeal filed by the assessee is directed against an order dated 10.06.2023 passed by Commissioner of Income-Tax (A)/ National Faceless Appeal Centre (NFAC), arising out of the order dated 03.12.2019 passed by the ITO, Ward 2(1)(5), Ghaziabad under

Section 147 read with Section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for Assessment Year 2012-13.

2. None appeared on behalf of the assessee at the time of call. It appears from the record that, though, notices were served, no one represented before us ever. Having no alternative, the matter is decided ex parte.

3. The assessee before us works for a Transporter, namely, TCI Co. made credit card or payment of Rs.10,19,548/-. In the absence of supporting documents and any explanation with regard to source of credit card payments furnished by the assessee, reassessment was completed under Section 147 read with Section 144 of the Act upon making addition of the entire amount of Rs.10,19,550/- to the total income of the assessee under Section 69 of the Act. Relevant to mention that the assessee since having an income around Rs.2,50,000 yearly i.e. below exemption limit did not file the return of income. He was also looking after the branch office of his employer at UP Boarder and incurring day to day expenses through his personal credit card for the running and maintenance of vehicles on behalf of Mr. Dharamvir Singh which was used to be reimbursed by lump sum deposits in the

bank account. The credit card is mainly in respect of payment made to petrol pump and maintenance of vehicles and other charges as he books the truck in UP Boarder and used to get the fuel tanks filled on his own account by paying through his personal credit card as the case made out by the assessee.

4. The assessed, before the AO, failed to submit any document and before the First Appellate Authority, filed an affidavit affirmed by his employer, namely, Dharambir Singh explaining deposit of Rs.16,00,000/- in HDFC Bank No.0433100001477. It has been specifically stated that such amount has been deposited for diesel, driver own expenses and maintenance of the trucks loaded from UP Boarder on behalf of the Transporter TCI Company. It is relevant to mention that letter from Mr. Dharambir Singh confirming the employment of the assessee before us, engaged in the business of plying, hiring or leasing goods carriage along with the copy of the PAN have been duly furnished before the Ld. CIT(Appeals). However, such explanation rendered by the assessee and the documents so filed in support of the same is found to have been not considered in its proper perspective by the Ld. CIT(Appeals) while

confirming the addition made by the Assessing Officer. It is noted that, no contrary evidence is also found to be available with the revenue department while confirming such addition against the assessee which needs consideration, particularly, when the explanation so rendered by the employer of the assessee by way of an affidavit seems to be genuine. Thus, the addition is found to be not sustainable in the eyes of law, and thus, deleted.

6. In the result, the appeal filed by the assessed is allowed.

Order pronounced in the open court on 29/10/2024.

Sd/-

**(MADHUMITA ROY)
JUDICIAL MEMBER**

Dated: 29th October, 2024.

Mohan Lal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi