

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI

**BEFORE SHRI OM PRAKASH KANT, AM AND
MS. KAVITHA RAJAGOPAL, JM**

ITA No. 2231/Mum/2024
(Assessment Year: 2014-15)

Mohd Sajid Mohd Mazahir Shaikh 65 Lala Nigam Road, Colaba Mumbai-400 005	Vs.	NFAC, Delhi
PAN/GIR No. DMOPS 0477 Q		
(Assessee)	:	(Respondent)
Assessee by	:	None
Respondent by	:	Shri R. R. Makwana
Date of Hearing	:	17.10.2024
Date of Pronouncement	:	30.10.2024

ORDER

Per Kavitha Rajagopal, JM:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) ('Id.CIT(A) for short), National Faceless Appeal Centre ('NFAC' for short) passed u/s.250 of the Income Tax Act, 1961 ('the Act'), pertaining to the Assessment Year ('A.Y.' for short) 2014-15.

2. During the appellate proceedings, it was observed that the appeal has been filed by the assessee with a delay of 7 days for which an Affidavit has been filed briefing the reason for the said delay. Upon perusal of the same, we deem it fit to condone the delay. Delay condoned.

3. As there was no representation on behalf of the assessee, we hereby dispose of this appeal by hearing the learned Departmental Representative ('Id.DR' for short) and on perusal of the materials available on record.

4. The assessee has raised the following grounds of appeal:

1. *For that the assessment order passed by the Ld. A.O. u/s. 147 r.w.144 is bad in law and is liable to be quashed.*
2. *For that the reassessment proceedings initiated after 4 years from the end of the assessment year without there being any failure on the part of the assessee to disclose fully and truly any material facts is without jurisdiction being barred by limitation.*
3. *For that the reasons mentioned in the assessment order, the same lack and tangible material and suffers from borrowed satisfaction, therefore the entire proceedings are bad in law and ab initio void. Moreover it appears that before initiation of reassessment proceedings either no approval was obtained as mandated u/s 151 or the approval, if any, was granted mechanically.*
4. *For that the Ld. AO erred in passing the assessment order ex-parte without providing the assessee any effective opportunity of being heard.*
5. *For that Ld. CIT(A) also erred in passing the appellate order ex-parte without providing the appellant any effective opportunity of being heard. Even otherwise, the Ld. CIT(A) erred in passing the appeal ex-parte without individually dealing with each of the grounds on merits.*
6. *For that the CIT(A) erred in confirming the action of the Learned Assessing Officer (ld. A.O. for short) erred in making addition of Rs. 1,55,60,000 u/s. 69A of the Income Tax Act, 1961. For that the appellant craves leave to add, alter or delete all or any of the grounds of appeal.*

5. Brief facts of the case are that the assessee is an individual and had not filed his return of income for the year under consideration. The learned Assessing Officer (ld. A.O. for short) reopened the assessee's case vide notice u/s. 148 of the Act dated 19.03.2021 for the reason that cash deposit of Rs.1,55,62,000/- was made in the assessee's saving bank account maintained with Sahebrao Deshmukh Co-operative Bank Ltd. The ld. A.O. sought for details pertaining to the said transaction for which the assessee vide written submission stated that the assessee was pursuing his studies and was doing article-ship training for CA course for which the assessee has received only Rs.24,000/- as stipend from the CA firm in which he was pursuing his article-ship training. The assessee in response to the notice u/s. 148 of the Act filed his return of income, declaring the same. The assessee contended that the impugned transaction in his bank account was done without his knowledge, for which he is said to have filed compliant before the Commissioner of Police, Mumbai. The ld. A.O. then passed the assessment order u/s. 147 r.w.s. 144 r.w.s. 144B of the Act on 30.03.2024, being the best

judgment assessment, for the reason that the assessee has not furnished any documentary evidence to support his contention, except a written submission, thereby making an addition of Rs.1,55,60,000/- u/s. 69A of the Act and towards the interest income of Rs.19,153/- for the above transaction.

6. Aggrieved the assessee was in appeal before the first appellate authority, challenging the addition made by the Id. A.O.

5. The Id. CIT(A) vide an *ex parte* order dated 19.02.2024, upheld the addition made by the Id.A.O. for the reason that inspite of several opportunity the assessee has failed to substantiate his claim and has been non compliant throughout the appellate proceedings.

6. The assessee is in appeal before us, challenging the impugned order of the Id. CIT(A).

7. We have heard the learned Departmental Representative (Id. DR for short) and perused the materials available on record. It is observed that the assessee has challenged the additions made by the Id. A.O. before the first appellate authority but has been non compliant throughout the appellate proceeding. Even before us, the assessee has not responded nor has he filed any documentary evidence, such as the copy of the compliant given to the Commissioner of Police along with other evidences. The assessee's contention as per his written submission before the lower authorities is that he was unaware of the impugned transaction in his savings account, has to be corroborated with evidences to show that the assessee was not part of the said transaction. It is also pertinent to point out that notices has been sent to the assessee to address mentioned in the assessment records and in Form No. 36 filed before ITAT but the same has been

returned unserved as 'insufficient address'. The responsibility of the assessee is not merely to file the appeal before the appellate authority, but also to ensure that proper compliance is made at the time of hearing. In the present case in hand, it is evident that though the assessee has disowned the impugned transaction, he has been consistently non-compliant before the lower authorities as well as before us. In the absence of any documentary evidence in support of the assessee's contention, we are inclined to hold that the assessee has got nothing to prove contrary to what was alleged by the Id. A.O. and upheld by the Id. CIT(A). We, therefore, find no infirmity in the order of the Id. CIT(A).

11. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on 30.10.2024

Sd/-

(O P Kant)

Accountant Member

Mumbai; Dated :30.10.2024

Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)

Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)

ITAT, Mumbai