

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Satbeer Singh Godara, Judicial Member &
Shri Amarjit Singh, Accountant Member**

ITA No.197/Coch/2024 : Asst.Year 2007-2008
ITA No.198/Coch/2024 : Asst.Year 2009-2010
ITA No.199/Coch/2024 : Asst.Year 2010-2011
ITA No.200/Coch/2024 : Asst.Year 2011-2012

Sri.Surakumar Sanku TC-30/759(1), Sreelakshmi KNRA 342, Puthen Road, Pettah Kaniyavilakom, Thiruvananthapuram-695 024 PAN : ARUPS1965R.	v.	The Deputy Commissioner of Income-tax, Central Cir.1 Thiruvananthapuram.
(Appellant/Applicant)		(Respondent)

Appellant by : --- None ---
Respondent by : Smt.V.Swarnalatha, Sr.DR

Date of Hearing : 23.08.2024	Date of Pronouncement : 07.11.2024
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ORDER

Per Bench :

These assessee's four appeals arise against the orders of the CIT(A)-3, Kochi in proceedings u/s.143(3) r.w.s. 147 of the Income-tax Act, 1961; in short "the Act" hereinafter, assessment year-wise, respectively:-

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	197/Coch/2024	2007-2008	ITBA/APL/S/250/.2023-24/1056314683(1)	20.09.2023
2	198/Coch/2024	2009-2010	ITBA/APL/S/250/.2023-24/1056318146(1)	20.09.2023
3	199/Coch/2024	2010-2011	ITBA/APL/S/250/.2023-24/1056319812(1)	20.09.2023

4	200/Coch/2024	2011-2012	ITBA/APL/S/250/.2023-24/1056321166(1)	20.09.2023
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Cases called twice. None appears at the behest of the assessee. We proceed ex-parte against the assessee therefore.

2. Delay of 52 days is condoned considering the assessee's condonation petitions, supported by affidavit(s) explaining the delay(s) as well as going by the decision in the case of Collector Land Acquisition v. Mst.Katiji & Ors. (1987) 167 ITR 471 (SC) settling the issue long back that all such technical aspects must make way for the cause of substantial justice the delay is condoned and the appeals are admitted for adjudication.

3. Learned Departmental Representative invited our attention to assessee's identical pleadings in all these cases, wherein both the lower authorities have made four additions of income from new connections, subscription, sec.69A and unexplained bank deposits; involving varying sums. We note in this peculiar circumstances that the first and foremost substantive ground made in assessee's case is that unexplained money deposits to tune of Rs.2,22,500, Rs.1,11,582, Rs.6,72,009 and Rs.9,10,000, respectively, wherein it emerges that there was not even a satisfactory explanation much less that supported by cogent evidence filed before the lower authorities. That being the case, we see no merit in assessee's instant first and foremost substantive

ground challenging the impugned cash deposits addition. Rejected accordingly.

4. So far as all the remaining additions are concerned, the Revenue could hardly dispute that going by telescoping method, nothing survives as the first and foremost ground of unexplained cash deposits covers all the remaining additions which stand deleted in very terms. Necessary computation shall follow as per law in very terms.

5. These assessee's four appeals ITA Nos.197, 198, 199 and 200/Coch/2024 are partly allowed in above terms. A copy of the common order be placed in the respective case files.

Order pronounced in the open court on this 07th Day of November, 2024.

Sd/-
(Amarjit Singh)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Cochin ; Dated : 07th November, 2024.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT Concerned.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin