

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Mumbai "D" BENCH, MUMBAI**  
**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER**  
**AND**  
**SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**  
**ITA No.4087/M/2024**  
**Assessment Year: 2015-16**

<b>Dayanand Damodar Patil</b> Swagat Buglow, Near Hira Vidyalay, Vartak Ward, Virar (West), Thane- 401303 <b>PAN: ABQPP8445H</b>	Vs.	<b>Qureshi Mansion</b> Gokhale Road, Thane- 400602.
<b>Appellant</b>	:	<b>Respondent</b>

**Present for:**  
**Assessee by** : Ms. Kavita Nabera  
**Revenue by** : Shri.. R. R. Makwana, Sr. D.R.

**Date of Hearing** : 13.11.2024  
**Date of Pronouncement** : 22.11.2024

O R D E R

**Per Beena Pillai, JM:**

Present appeals is filed by the assessee against order dated 11/06/2024 passed by NFAC Delhi for assessment years 2015-16 on following grounds of appeal:

**"Ground No. 1: Addition made u/s 68 on account of Unexplained Credits**

The learned officer has erred by making the addition of Rs.2,21,86,186/- as unexplained credits for the period AY: 2015-16 u/s-68 of the Income Tax Act, 1961 and the same has been confirmed by the Hon'ble CIT(A).

The said addition made and confirmed by the officer is bad-in-law, as the sources from where the addition made was from credits appearing in the bank account. The total credit appearing in the bank statement throughout the year was Rs. 3,13,90,855/- out of which the assessee in the return of income has only considered receipts only upto Rs. 92,04,669/- and balance receipts which is the difference between Rs. 3,13,90,855/- and Rs. 92,04,669/- which amounting to Rs. 2,21,86,186/- has been remained unexplained credits and treated as Unexplained credits u/s-68 of the Income Tax Act, 1961.

**Ground No. 2: Addition made deduction claimed under chapter VI-A of sum of Rs. 1,31,730/-**

The learned officer has erred by making addition of Rs. 1,31,730/-. The only reason for making the addition was the absence of supporting documentary evidence.

The only reason for making of the addition was No proof whatsoever has been furnished in support of the claim of deduction of Rs. 1,31,730/-.

**Ground No. 3: Re-opening is bad-in-law**

In the present case, the learned assessing officer has re-open the assessment merely based upon data available on the Insight Portal, during the relevant period F.Y. 2014-15, this case was flagged by the Investigation wing on the Insight Portal under High Risk CRIU/VRU information. The bank statements were perused by the officers of Inv. Wing which showed substantial credits in the Bank A/cs.

However, re-opening just merely for verifying the credits entries in bank is bad-in-law.”

2. The Ld.AR submitted that inadvertently the present appeal has been filed before this *Tribunal* against the impugned order. He submitted that assessee for the year under consideration has filed two appeals against the same impugned order before this *Tribunal* out of which one appeal was listed on 12/11/2024 in ITA No.4243/M/2024 which was heard on 12/11/2024. It is submitted that this *Tribunal* has remanded the appeal to the Ld.

CIT(A) to pass order on merits after considering the evidences filed by the assessee.

He submitted that under such circumstances the present appeal in ITA No.4087/M/2024 become infructuous.

Based on the above submissions, the present appeal in ITA No.4087/M/2024 filed by the assessee against the same impugned Ld. CIT(A) order is dismissed as infructuous.

**Accordingly the grounds raised by the assessee stands Dismissed.**

**In the result the appeal filed by the assessee stands Dismissed.**

**Order pronounced in the open court on 22.11.2024.**

**Sd/-  
PRABHASH SHANKAR  
ACCOUNTANT MEMBER**

**Sd/-  
BEENA PILLAI  
JUDICIAL MEMBER**

Place: Mumbai,

Dated: 22.11.2024

*Snehal C. Ayare, Stenographer/ Dragon*

**Copy of the order forwarded to :**

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

//True Copy//



BY ORDER,

(Dy./Asstt. Registrar)  
**ITAT, Mumbai**