

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

**Before: Dr. BRR Kumar, Vice President  
And Shri TR Senthil Kumar, Judicial Member**

**ITA No. 937/Ahd/2024  
Assessment Year 2017-18**

Somnath Kelavni Mandal, Nadiad PAN: AAATJ0995M <b>(Appellant)</b>	Vs	The ITO, Ward Exemption, Baroda <b>(Respondent)</b>
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**Assessee by: None**  
**Revenue by: Shri Rignesh Das, Sr. D.R.**

Date of hearing : 10-12-2024  
Date of pronouncement : 12-12-2024

**आदेश/ORDER**

**PER : TR SENTHIL KUMAR , JUDICIAL MEMBER:-**

This appeal is filed by the assessee as against the appellate order dated 04-03-2024 passed by the Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre, Delhi arising out of the ex-parte assessment order passed u/s. 144 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") relating to the assessment year 2016-17.

2. Brief facts of the case, the assessee is a trust managing various education institutes on government grant basis and self finance basis. During the financial year, the assessee made cash deposit in demonetized currency totaling to Rs. 51,17,000/- from New Gujarat Commerce College and N.K. Solanki School of Commerce. During the course of assessment proceedings, the assessee was asked to explain the above source. The assessee replied that the school fees collected from the students which were remained in hand as on 08-11-2016 were deposited in the bank account in old denomination notes. The above explanation was not accepted by the A.O. since it is not matching with the cash book maintained by the assessee. Thus, the A.O. made the cash deposit of Rs. 51,17,000/- as unexplained money u/s. 69A of the Act and demanded tax thereon.

3. Aggrieved against the assessment order, the assessee filed appeal before CIT(A) who has given five opportunities of hearing between 27-01-2021 to 20-02-2024. None of the hearing notices were responded by the assessee, thereby ld. CIT(A) confirmed the addition made by the Assessing Officer.

4. Aggrieved against the same, the assessee is in appeal before us raising the following grounds of appeal:-

*“1. In fact and in law the assessment of cash deposit into ICICI bank of Rs. 913000 u/s 69A on basis of assumption and presumption need to be deleted.*

2. AO has grossly erred in applying section 69A to cash deposited in ICICI bank of Rs. 913000 from cash on hand which was duly explained and recorded in books need to be deleted.

3. In fact and in law the assessment of cash deposit into Corporation bank of Rs. 4204000 u/s 69A on basis of assumption and presumption need to be deleted.

4. AO has grossly erred in applying section 69A to cash deposited in Corporation bank of Rs. 42,04,000/- which is student fee and duly explained and recorded in books, which is not justified, need to be deleted.”

4.1 Today is the 7<sup>th</sup> time of hearing of this appeal. Even in the previous hearing, none appeared on behalf of the assessee and the assessee has not given Authorization to any Representative to represent its case. During today's hearing, notices were duly served on the assessee by RPAD and postal acknowledgment receipt is placed on record. However, none appeared on behalf of the assessee and no materials placed before this Tribunal to adjudicate the Grounds raised by the assessee. Thus, it is clear the assessee is not ready to pursue above appeal. Therefore, the appeal filed by the assessee is hereby dismissed for non-prosecution.

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

Order pronounced in the open court on 12-12-2024

**Sd/-**  
**(DR. BRR KUMAR)**  
**VICE PRESIDENT**  
**Ahmedabad : Dated 12/12/2024**

**Sd/-**  
**(TR SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद