

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
AND  
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.2779/Del/2022  
Assessment Year: 2011-12

<b>Ravinder Kumar Prop. M/s R.K.Enterprises Village Nirjan Now H.No. 4626 Near Eklavya Stadium Sec -11 Jind PAN No. BGTPK2103E</b>	<b>Vs</b>	<b>Income Tax Officer Ward 1 Jind</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellants by	<b>None</b>
Respondent by	<b>Ms. Harpreet Kaur Hansra Sr. DR</b>

Date of hearing:	12/11/2024
Date of Pronouncement:	11/12/2024

**ORDER**

**PER SUDHIR KUMAR, JM:**

The above captioned appeal by the assessee is directed against the order of the NFAC/Commissioner of Income Tax (Appeals), Delhi [hereinafter referred to as "CIT(A)"], vide order dated 23.09.2022 pertaining to A.Y.2011-12 arises out of the

order passed by the Assessing Officer dated 31.03.2021 u/s 154 of the Income Tax Act,1961[hereinafter referred as 'the Act']

2. The assessee has raised the following grounds of appeal :-
  - 1- The impugned order is both against facts and erroneous in law.
  - 2- On the facts and circumstances of the case, the Ld CIT(A) /NFAC Delhi has erred in having confirmed the action of the Ld AO in having passed an order u/s 154 of the Income Tax Act was without jurisdiction and void abinitio.
  - 3- On the facts and circumstances of the case the Ld CIT(A) has erred in having sustained an addition of Rs 1314400/- made by the AO after rejecting the explanation of the assessee.
  
3. The brief facts of the case are that the department has received the information in the form of AIR data that the assessee has deposited cash of Rs 13,14,000/- in his saving bank account maintained with AXIS BANK LTD. during the A. Y. 2011-12. The assessee was asked to explain the source of the cash deposit but no replied filed by assessee. A notice u/s 148

of the Act was issued to the assessee and after obtaining the approval from the Principal Commissioner of Income Tax Hisar again notice u/s 142(1) OF THE Act was issued. Ld AR of the assessee has attended the proceedings. The assessee has e-filed the return of income on 26-11-2012 declaring Rs 13,25,99/ and the assessment proceeding was completed. A notice for rectification u/s 154 of the Act was issued on 15-01-2012. The assessing officer has passed the assessment order making an addition of Rs 15,19,212/-.

4. Aggrieved the order of the assessing officer the assessee has filed the appeal before the Ld CIT(A) /NFAC who vide his order dated 23-09-2022 partly allowed the appeal against which the assessee is in appeal before the tribunal.

5. No body attended the hearing on behalf of the assessee. We decided to proceed to decide the issue with the assistance of the ld Sr DR. We have heard the ld DR and perused the materials available on record.

6. Ld CIT(A) has observed in his order as under;

4.4 Ground of Appeal 2 challenges the addition of Rs 1314000/- on account of cash deposited in bank account no 909010039506574 with Axis Bank during the year.

4.5 It is ground of appeal at para 1.2 supra, the appellant has submitted that this account is not in the name of proprietorship firm, that's why this account was not shown in the books of the firm. Subsequently, in its written submission at para 3 supra, appellant has stated that Rs 1390500/- has been withdrawal from the same bank having account No 909010039506574 of Axis bank on various dates and out of the same re-deposited in the same bank on various date as per copy of bank account attached here with. However, till date appellant has not submitted any copy of such bank account as stated by him in his written submission. The appellant has relied on the decision of Hon'ble ITAT Mumbai, in the case of Jagdish U Thackersey Vs DCIT. However, the ration in this decision can be distinguished from the facts of the case of appellant.

4.6 In view of the above discussion, it is clear that appellant has admitted that bank having account 909010039506574 of Axis bank is not in the name of proprietorship firm, that's why this account was not shown in the books of the firm. In view of this admission, the findings of the Assessing Officer in the order u/s 154 does

*not require any interference on the issue of addition of Rs 13,14,000/-. Accordingly, this ground of appeal is dismissed.*

7. We have found that the assessee has admitted the bank account having of Axis Bank. This bank account is in the name of the assessee and was not shown in the books of account. The assessee has not filed the VAT payment certificate to prove that payment was deposited by him. Ld CIT(A) has examined the issue in correct prospective and rightly allowed the appeal partly. We do not find any reasons to interfere with the findings of the Ld CIT(A). The appeal of the assessee is liable to be dismissed.

8. In the result, the appeal of the assessee is dismissed ex parte.

Order pronounced in the open court on 11.12.2024.

**Sd/-**  
**(S. RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(Appeals)
- 5.DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI