

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

HEARING THROUGH: PHYSICAL HEARING

श्री ललित कुमार, न्यायिक सदस्य एवं श्री कृणवन्त सहाय, लेखा सदस्य
BEFORE: SHRI LALIET KUMAR, JM & SHRI. KRINWANT SAHAY, AM

आयकर अपीलसं. / ITA No. 619/Chd/ 2024
निर्धारणवर्ष / Assessment Year : 2008-09

Dinesh Singh Flat No. 113, GHS 4, Sector 24 Haryana-134116	बनाम	The ITO, W-1 Panchkula
स्थायीलेखासं. / PAN NO: BFTPS8417J		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri S.K. Bhasin, C.A
राजस्व की ओर से / Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख / Date of Hearing : 19/03/2025
उद्घोषणा की तारीख / Date of Pronouncement : 09.06.2025

आदेश / Order

PER KRINWANT SAHAY, A.M:

This is an appeal filed by the Assessee against the order of the Ld. CIT(A)/NFAC, Delhi dt. 22/03/2024 pertaining to Assessment Year 2008-09.

2. In the present appeal Assessee has raised the following grounds:

1. The Ld. CIT (Appeals) has erred in upholding the addition of Rs. 2,06,058/- by Ld. AO Ward- 1, Panchkula on account of unexplained investment in car from Undisclosed sources.
2. The Ld. CIT (Appeals) has erred in upholding the treatment of Rs. 30,00,000/- by Ld. AO Ward- 1, Panchkula of advance received for land from M/s Shri Shivjot Developers and Builders Limited as un-explained cash credits from undisclosed sources.
3. The Ld. CIT (Appeals) has erred in upholding the treatment of Rs. 3,41,000/- being addition in capital as income of assessee on account of unexplained cash introduced as capital from undisclosed sources by AO.

4. The Ld. CIT (Appeals) has erred in upholding the addition of Rs. Rs. 1,20,003/-being 25% of expenses claimed on account of non production of bills/ vouchers by Ld. AO.

5. The Ld. CIT (Appeals) has erred in upholding the treatment of 7,62,000/- cash deposit in Bank Account as unexplained cash deposit during relevant previous year by Ld. AO.

6. The appellant craves leave to add or amend any ground of appeal.

3. Briefly the facts of the case are that the assessee, filed his income tax return for the 2008-09, declaring an income of Rs. 1,52,360/-. The original assessment was completed under Section 144 of the Income Tax Act, 1961, on 16.12.2010, determining the total income at Rs. 52,58,041/- with additions amounting to Rs. 51,05,681/-. The assessee appealed this order before the Ld. CIT(A), Panchkula, who dismissed the appeal on 01.04.2013 in Appeal No. 467/PKL/2011-12. Subsequently, the assessee appealed to the Coordinate Bench of ITAT, Chandigarh, and the Coordinate Bench, vide its order dated 25.02.2014 in ITA No. 1197/CHD/2013, set aside the assessment and directed a fresh assessment after providing the assessee a reasonable opportunity of hearing. The Coordinate Bench also instructed the assessee to comply with notices issued by the Assessing Officer. In response, the Assessing Officer issued notices under Section 142(1) on 16.06.2014, 01.09.2014, 26.11.2014, and 02.02.2015, but the assessee did not respond. A final show cause notice was issued on 25.02.2015, and Chetan Pal Singh, C.A., attended the assessment proceedings on behalf of the assessee, submitting the requested details.

3.1 The Assessing Officer, in the fresh assessment conducted under Section 144 on 26.03.2015, made the following additions to the assessee's income for A.Y. 2008-09:

(a) Rs. 2,06,058/- on account of unexplained investment in a car from undisclosed sources;

(b) Rs. 30,00,000/-, treating an advance received for land from M/s Shri Shivjot Developers and Builders Limited as unexplained cash credits from undisclosed sources;

(c) Rs. 3,41,000/-, treating an addition to capital as income from unexplained cash introduced from undisclosed sources;

(d) Rs. 1,20,003/-, being 25% of expenses claimed, due to non-production of bills and vouchers; and

(e) Rs. 7,62,000/-, treating cash deposits in a bank account as unexplained cash deposits during the relevant previous year.

3.2 The Assessing Officer assessed the total income at Rs. 45,81,420/-. The assessee's appeal against this order was dismissed by the Commissioner of Income Tax (Appeals) due to the assessee's failure to respond to multiple hearing notices issued between 2016 and 2024, finding no infirmity in the Assessing Officer's order.

4. Against the order of the CIT(A) the assessee preferred an appeal before this Tribunal.

5. During the course of hearing the Ld. AR submitted that the order passed by the Assessing Officer is u/s 144 of the I.T. Act against which the Assessee has filed an appeal before Ld. CIT(A). The Id. CIT(A) in his appellate order has given his findings as under: -

"4. I have carefully examined the facts of the case, the order of Ld. A.O. passed u/s 144 and the grounds of appeal filed by the assessee. The grounds of appeal raised by the appellant in the appeal in Form 35 are reproduced at Para 2 supra. As mentioned at Para 1.3 supra, the appellant has not furnished any replies to the notices of hearing issued u/s 250. In the absence of any submission, I do not find any infirmity in the

order of the Assessing Authority. Accordingly, the appeal on all the grounds is dismissed."

6. Per contra, the Id. DR relied on the orders of the lower authorities.
7. We have heard the rival contentions and perused the material on record. We find that the order passed by the Assessing Officer is an ex-parte order u/s 144 of the Act. Even during the appellate proceedings before the Id. CIT(A), the Assessee has not appeared on many occasions. However, just on the last occasion, the AR filed a reply to the CIT(A) which had been considered by the CIT(A). Since the Assessee has not complied before the authorities below and the Assessee has also not filed the details of the relevant documents relating to various grounds of appeal before the authorities below, therefore, under such circumstances, we do not find any reason to interfere in the findings given by the Id. CIT(A). Accordingly, Assessee's appeal on the different grounds taken in this appeal is dismissed
8. In the result, Assessee's appeal is dismissed.

Order pronounced in the open Court on 09.06.2025

Sd/-

ललित कुमार
(LALIET KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER

AG

Sd/-

कृणवन्त सहाय
(KRINWANT SAHAY)

लेखासदस्य/ ACCOUNTANT MEMBER

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील) / The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,
सहायकपंजीकार / Assistant Registrar