

**IN THE INCOME TAX APPELLATE TRIBUNAL "CUTTACK" BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JM  
AND**

**SHRI RAJESH KUMAR, AM**

**ITA No. 516/CTK/2024**

**(Assessment Year: 2014-15)**

**Niranjan Dwari**

(Through legal heir Sairendri

Dwari)

M-61, R.R.I.T. Colony,  
rangadhupa, Odisha-770001

**(Appellant)**

**Income Tax officer, Ward-1,**

Jharsuguda, Odisha-768201

**Vs.**

**(Respondent)**

**PAN No. AESPD2117D**

**Assessee by** : Shri Manoj Kumar Sultania, AR

**Revenue by** : Shri Nishanth Rao B, DR

**Date of hearing:** 17.07.2025

**Date of pronouncement:** 17.07.2025

**ORDER**

**PER PENCH:**

This is an appeal filed by the assessee against the order of the Id. JCIT(A)-4, Chennai in appeal no. ITBA/APL/S/250/2024-25/1070549892(1) dated 22.11.2024 for A.Y. 2014-15.

02. Shri Manoj Kumar Sultania represented on behalf of the assessee and Shri Nishanth Rao B, represented on behalf of the Revenue.

03. It was submitted by the Id. AR that the assessee is an individual who is doing contract work and plying vehicles. It was the submission that the assessee was a partner in a partnership firm under the name and style of M/s Kamleswar Filling Station. The said partnership firm was running a petrol pump. It was the submission that the Id. AO in the course of assessment noticed that there were substantial cash deposits in the bank account of the assessee. The Id. AO had consequently asked the

assessee for the explanation. It was the submission that the Id. AO has considered four bank accounts. It was the submission that out of the four bank accounts, one bank account being the current account in IndusInd bank, Sundargarh, was in the name of M/s Kamleswar Filling Station, partnership firm. It was the submission that the bank account of the firm has also been considered for the purpose of determining the cash deposits and the Id. AO has estimated the income of the assessee at 2% of the cash deposit. It was the submission that the Id. AO has also recognized that the funds from the said bank accounts have been subsequently transferred to Indian Oil Corporation. It was the submission that the bank accounts of the assessee also included the contract receipts and the receipts from the plying three trucks in respect of which also the assessee filed its return and disclosed the income. It was the submission that the additions made in the assessment order are liable to be deleted.

04. In reply, the Id. Sr. DR submitted that the assessee has not provided any details before the Id. AO. It was the submission that the Id. CIT (A) has considered the submissions of the assessee and has taken a stand that M/s Kamleswar Filling Station has also not shown any income nor has filed its return of income and had consequently confirmed the additions made. It was the submission that the order of the Id. JCIT (A)-4, Chennai is liable to be upheld.
05. We have considered the rival submissions. A perusal of the assessment order in the present case clearly shows that the Id. AO has brought out the 4 bank accounts in page 2 para 3 of the assessment order. The said current account in IndusInd bank, Sundargarh, which is being claimed to be partnership clearly has been shown by the Id. AO as belong to Mr. Niranjan Dwari, the assessee herein. Therefore, it no manner survives

for the assessee to say that the bank account of the partnership firm has been considered. Now, a perusal of the assessment order at page no.3 of para 5 shows that even though the details were called for from the assessee other than seeking adjournment and no other details were produced. In para 8, the Id. AO categorically gave finding that the above accounts are not disclosed either in the name of the firm or in the name of the individual. The Id. AO recognize that payment have been made subsequently from the said bank accounts to Indian Oil Corporation. It is on this count that the Id. AO has been liberal in estimating the income of the assessee at 2%. This is a case which clearly shows that the conduct of the assessee is contumacious in so far as not providing the details before the Id. AO and now attempting to evade the payment of the tax by saying that the transactions belong to the partnership firm especially when the partnership firm has not filed its return and no evidence of having filed the return have also been shown before the lower authorities or before us. This is being so, as the assessee has not been disallowed any of the finding of facts as has been mentioned by the Id. AO in his assessment order and which have been retreated and confirmed by the Id. JCIT(A)-4, Chennai. We find no reason to interfere in the order of the Ld. JCIT(A)-4, Chennai. Consequently, the order of the Id. JCIT(A)-4, Chennai stands upheld.

06. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 17.07.2025.

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated: 17.07.2025

*Sudip Sarkar, Sr.PS*



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Cuttack