

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH “DB” SURAT**

**BEFORE SHRI SANDEEP GOSAIN (JUDICIAL MEMBER)  
AND  
SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 292/SRT/2025  
Assessment Year: 2017-2018**

Alkeshkumar Maganbhai Patel,  
30 Atmiya Nagar, Near KGM  
Vidyalay Zadeshw Zadeshwar,  
Bharuch-392011.

**Vs.**

ITO Ward 1(1),  
Income Tax Office, Bharuch,  
Income-tax Office, Hari Kunj,  
Station Road,  
Bharuch-356069.

**PAN NO. BKLPP 8435 L  
Appellant**

**Respondent**

Assessee by : None for the assessee  
Revenue by : Ms. Namita Patel, Sr. DR

Date of Hearing : 09/10/2025  
Date of pronouncement : 30/10/2025

**ORDER**

**PER OM PRAKASH KANT, AM**

This appeal by the assessee is directed against the order, dated 27.05.2024, passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short, “the Ld. CIT(A)”] for the Assessment Year 2017–18, raising grounds as reproduced below:

*1. The Assessment Order passed u/s 144 of the I.T. Act dated 12-10-2019 is bad in law and liable to be quashed and Ld. CIT(A) has erred in law in holding the same as valid.*

*2. Ld. CIT(A) (NFAC) has erred in sustaining the addition made by the AO of Rs. 1,17,98,862/- u/s. 69A of the Income Tax Act, 1961.*



*Ld. CIT(A) (NFAC) has erred in sustaining the addition made by the AO of Rs. 2,261/- after allowing deduction under section 80TTA of Rs. 10,000/- as undisclosed interest income under the Income Tax Act, 1961.*

2. Despite notifying for hearing, neither anyone attended nor any application for adjournment was filed before us and therefore, we were of the opinion that the assessee is not interested in prosecuting the appeal, hence same was heard ex-parte qua the assessee after hearing arguments of ld Departmental Representative.

3. In the case, the Assessee did not file regular return of income for the year under consideration, subsequently the Assessing Officer from the Information collected by the Income Tax Department noticed that Assessee had deposited cash of Rs 15,15,000/- in his bank account during demonetization period, he reopened the Assessment and issued notice u/s 148 of the Income Tax Act, 1961 ('the Act'). On 31<sup>st</sup> March 2018, no compliance of the same was made on the part of the Assessee. Subsequently, the Assessing Officer issued further notices during the course of the Reassessment Proceedings but the same also remained non-complied. Therefore, the Assessing Officer completed the Assessment as Best Judgement Assessment invoking Section 147 r/w Section 144 on 12<sup>th</sup> October 2019 determining total income at Rs 1,18,01,120/-.

4. On further appeal, before the learned CIT(A), no compliance was made by the Assessee of the various notices issued u/s 250



of the Act. Therefore, the learned CIT(A) dismissed the Appeal of the Assessee observing as under:

*“3.4. I have perused the grounds of appeal, statement of facts and the assessment order. The assessee has not produced any material, document or evidence, which he could rely upon, to controvert the finding of the AO. It is seen that the assessee has not filed any return for the relevant assessment year u/s 139 of the I.T. Act, 1961 whereas, there was an information in the possession of the department that the assessee had cash deposited during the demonetization period Rs. 15,15,000/- in his savings bank account. Accordingly, the case of the assessee was reopened for reassessment u/s 147 of the Act after following the due procedure laid down in the I.T. Act and notice u/s 142(1) was issued on 23.08.2018. But, the assessee nither filed the return of income nor furnished any reply in response to notice u/s 142(1) dated 23.02.2018. Before that notices u/s 142(1) were issued on 10.06.2019, 17.08.2019 & 31.08.2019 asking for his clarification / explanation along with supporting material, documents, in respect of the cash deposit of Rs. 15,15,000/- in savings bank account during the demonetization period. However, the assessee had not furnished any information / details. Thereafter the AO issued show cause notice on 20.09.2019. But, the assessee neither filed any reply in response to the show cause notice issued nor sought any adjournment this time also.*

*3.5 On merit assessment order appears to be reasonable and as per law. As per settled position of law the onus lied upon the appellant to explain the source of cash deposit and credits in bank account with supporting material and evidence. It was the duty of the appellant to explain the issues on which queries were raised by the AO. Mere statement of the fact, during the appeal stage, that the appellant is a farmer and does not have any taxable income, the address of the appellant had changed and not aware about the assessment proceedings, without any evidence to corroborate his plea, did not make the assessee free from legal obligation being discharged during assessment. The onus was not discharged by the appellant to the satisfaction of the AO. Source of credits of Rs.1,17,98,862/- (include cash deposit during the demonetization period) were not explained with supporting material/ documents, during assessment proceeding despite opportunities been provided at the stage of assessment. During appeal proceeding, no explanation in respect of the disputed issue was provided, as well. From the above conduct of the assessee, it becomes quite clear that the assessee is not interested in prosecuting its appeal. In the event, I have no reason to interfere with the findings of the AO. In such circumstance, I dismiss the claim of the appellant.”*



5. Before us also, no submission or evidence in support of the claim justifying source of deposit of cash during the demonetization period has been filed by the Assessee and therefore we do not find any infirmity in the order of the learned CIT(A) on the issue in dispute and therefore we uphold the finding of the learned CIT(A) on the merits of the case.

5.1 Grounds of Appeal of the Assessee are dismissed accordingly.

6. In the result, the Appeal of the Assessee is dismissed.

**Order pronounced by way display of result on notice board on 30/10/2025 under Rule 34(4) of ITAT Rules, 1963.**

**Sd/-  
(SANDEEP GOSAIN)  
JUDICIAL MEMBER**

**Sd/-  
(OM PRAKASH KANT)  
ACCOUNTANT MEMBER**

Dated: 30/10/2025  
Rahul Sharma, Sr. P.S. (on Tour)

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,  
(Assistant Registrar)  
**ITAT, Surat**