

**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.182/SRT/2025

(Assessment Year: 2008-09)

(Hybrid Hearing)

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|---|------------|-------------------------------------|
| Bipin Motibhai Patel, F-1, Patel Faliya, Dasan, At PO Dasan, Bharuch - 392001 | Vs. | The ITO, Ward – 1(1), Bharuch |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AQTTP8142R | | |
| (Appellant) | | (Respondent) |

| | |
|------------------------------|-----------------------|
| Appellant by | None |
| Respondent by | Shri Ajay Uke, Sr. DR |
| Date of Hearing | 06/08/2025 |
| Date of Pronouncement | 03/11/2025 |

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') dated 07.02.2025 by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short, 'CIT(A)'] for the assessment year (AY) 2008-09.

2. The grounds of appeal raised by the assessee are as follows:

"1. Under the facts and circumstances of the case, Ld. Commissioner of Income Tax Appeal has erred in confirming the penalty wrongly levied by AO."

3. The appeal against the order of CIT(A) was filed on 18.02.2025. The assessee had not enclosed copy of the order of CIT(A) and Form No.35. Accordingly, defect memo was issued on 18.02.2025. However, the defect has not yet been removed.

3.1 The case was initially posted for hearing on 01.07.2024. However, no one appeared on behalf of the assessee nor any request for adjournment was filed. The bench adjourned the case on 06.08.2025 and notice was issued by RPAD. Again no one attended on 06.08.2025. However, the assessee had sent a letter through speed post, which was received in the office of the Tribunal on 05.08.2025. It is mentioned that written submissions and enclosures were uploaded for the year under appeal and the case may be decided on such basis. On basis of such letter of the assessee, the case was heard. However, it is found that the appellant has not uploaded any written submission or enclosure in the ITAT portal. Hence, the appeal is decided on the basis of material on record.

4. Facts of the case in brief are that assessee did not file his return of income for AY 2008-09. Subsequently, the case was manually selected for scrutiny and notice u/s 148 of the Act was issued on 26.03.2015. The assessee neither filed any return in response to notice u/s 148 of the Act nor attended any proceedings before the Assessing Officer (in short, 'AO'). Hence, cash deposit of Rs.22,27,450/-, credit entries of Rs.68,460/- and interest of Rs.881/- were added as income of the assessee from undisclosed sources. Order u/s 144 of the Act was accordingly passed on 29.12.2015, determining total income at Rs.22,96,790/-. The AO also initiated penalty proceedings u/s 271(1)(c) of the Act.

4.1 During the penalty proceedings, the AO issued various notices, the details of which are given in para 2 of the penalty order u/s 271(1)(c) of the Act. There was no compliance to any of the notices issued by the AO. Hence, the AO held that assessee had concealed income to the extent of Rs.22,96,790/- and imposed minimum penalty of Rs.7,22,896/- after obtaining approval from the competent authority. As stated earlier, copy of the appellate order has not been enclosed along with Form 36. However, it is clear that the penalty imposed by the AO was confirmed by the CIT(A). Aggrieved by the order of CIT(A), the assessee filed appeal before the Tribunal.

5. No written submission was filed by the appellant nor anyone attended on behalf of the assessee. Therefore, no oral or written submission in supports of the grounds of appeal has been filed by the appellant.

6. On the other hand, the learned Commissioner of Income-tax - Departmental Representative (Id. CIT-DR) for the revenue supported the order of lower authorities.

7. We have heard both the parties and perused the materials available on record. The assessee did not file the return of income u/s 139(1) of the Act or in response to notice u/s 148 of the Act. There was huge cash deposit of Rs.22,27,450/- in the bank account of the assessee in financial year 2007-08 (AY 2008-09). In addition to the above, there was a credit entry of Rs.68,460/- and interest of Rs.881/-. In absence of details and compliance to the notices, AO added the same as income from undisclosed sources and initiated penalty

proceedings. Even during the penalty proceedings, there was total non-compliance. Hence, the AO has rightly imposed minimum penalty of Rs.7,22,896/-. The same was confirmed by the CIT(A). Even before the present proceedings in the Tribunal, nothing has been submitted in support of the ground raised by the appellant. Therefore, we do not find any reason to interfere with the order of CIT(A). Accordingly, the appeal is dismissed.

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

Order pronounced in accordance with Rule 34 of ITAT Rules, 1963 on 03/11/2025 in the open court.

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Surat

दिनांक/ Date: 03/11/2025

SAMANTA

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

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Assistant Registrar/Sr. PS/PS
ITAT, Surat