

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI**

**BEFORE JUSTICE (RETD.) C.V. BHADANG, PRESIDENT AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA NO.6292/MUM/2025 : A.Y. : 2012-13

Mr. Balram Singh

B-7, 704, Brahmand CHS

GB Road, Azad Nagar

Thane – 400 067

PAN: CBZPS1448G

(Appellant)

Vs. Commissioner of Income Tax (Appeals)
Circle-3, Nashik

(Respondent)

Appellant by : None

Respondent by : Shri Layaqat Ali Aafaqui, Sr.AR

Date of Hearing : 22/01/2026

Date of Pronouncement : 22/01/2026

ORDER

PER JUSTICE (RETD.) C.V. BHADANG, PRESIDENT :

By this appeal, appellant assessee is challenging the order dated 31.01.2017 passed by Commissioner of Income Tax (Appeals)-3, Nashik ('CIT(A)' for short) thereby confirming the order dated 30.03.2015 passed by the Assessing Officer ('AO' for short) under Section 144 of the Income Tax Act, 1961 ('Act' for short). The appeal relates to A.Y.2012-13.

2. The brief facts are that the assessee is the proprietor of BS Enterprises. Assessee filed his original Return of Income (RoI) on 30.09.2012 which was revised on 01.10.2012 by declaring total income of Rs. 7,47,690/-. The case was selected for scrutiny and statutory notices were issued alongwith questionnaire. The appellant did not attend or respond to the notice u/s.142(1) of the Act dated 02.07.2014 and 03.11.2014. Subsequently, the assessee produced certain details for A.Y.2012-13 such as Return of

Income, computation of income, audit report, balance sheet and profit and loss account etc.,

3. The Assessing Officer found that during the year under consideration, the assessee was found to have received an amount to the tune of Rs.16,45,60,398/- and after debiting all the expenses had arrived at the net profit of Rs.8,45,690/-. The Assessing Officer has found that although the appellant produced certain details of the sundry creditors and all the unsecured loans, purchases and sales etc., however, the appellant failed to produce the addresses and other details about the creditors. The appellant only submitted certain self-made confirmations. The Assessing Officer disbelieved the unsecured loans of Rs.87,05,640/- and the cash deposited to the tune of Rs.46,50,000/-. The Assessing Officer by an order dated 30.03.2015 assessed the total income of Rs.1,41,03,330/-.

4. In appeal, the First Appellate Authority has also found that the explanation offered by the appellant was not satisfactory to establish the creditworthiness of the lenders and dismissed the appeal.

5. When this appeal was called out, none appeared for the appellant. The record discloses that on the previous date i.e. on 26.11.2025 also there was no appearance. Two notices issued have been returned back unserved on 24.10.2025 and 13.12.2025. The endorsement on the registered envelop shows that the 'appellant has left'.

6. In that view of the matter, the appeal stands dismissed for want of prosecution.

Order pronounced in the open court on 22/01/2026.

Sd/-
(ARUN KHODPIA)
ACCOUNTANT MEMBER

Sd/-
(JUSTICE (RETD.) C.V. BHADANG)
PRESIDENT

Mumbai; Dated : 22/01/2026

Karuna, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The PCIT/CIT concerned
4. DR, ITAT, Mumbai
5. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai