

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C": NEW DELHI  
BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 2963/Del/2023  
(Assessment Year: 2009-10)

Kuldeep, Village Kastala, Kasmabad, Tehsil & District Hapur, Uttar Pradesh	Vs.	CIT(A), NFAC, New Delhi
(Appellant)		(Respondent)
<b>PAN:BUMPK4317F</b>		

Assessee by :	None
Revenue by:	Shri Om Prakash, Sr. DR
Date of Hearing	27/01/2026
Date of pronouncement	11/03/2026

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.2963/Del/2023 for AY 2009-10, arises out of the order of the Id National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 22.08.2023 against the order of assessment passed u/s 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 06.12.2016 by the Assessing Officer, ITO, Ward-3(4), Delhi (hereinafter referred to as 'Id. AO').
2. None appeared on behalf of the assessee despite issuance of several notices to the assessee. Hence we proceed to dispose of this appeal on hearing the Learned DR and based on materials available on record.
3. The only issue to be decided in this appeal is as to whether the Learned CIT(A) was justified in confirming the addition made in the sum of

Rs 61,70,000/- on account of cash deposits made in the bank account in the facts and circumstances of the instant case.

4. We have heard the Learned DR and perused the materials available on record. The Learned AO was in receipt of AIR information that assessee had made cash deposit of Rs. 61,70,000 in Indian Bank Savings Bank account during the year under consideration. Verification letters were issued to the assessee on 23-04-2012, 14-11-2013, 5-5-2015 and 15-2-2016 seeking explanation together with sources for deposit of cash in the bank account. The said notices were not responded by the assessee. Accordingly, the Learned AO proceeded to reopen the case of the assessee under Section 147 of the Act after recording reasons and after taking necessary approval from the Learned Principal Commissioner of Income Tax, Ghaziabad under Section 151 of the Act. Notice under Section 148 of the Act stood issued to the assessee on 26-03-2016 which was duly served upon the assessee through speed post. The assessee had not filed his return of income originally. The assessee did not file any return of income in response to notice under Section 148 of the Act. The assessee merely stated during the course of reassessment proceedings that cash was deposited out of sale proceeds of agricultural land but did not provide any documentary evidence in support of his contentions. Accordingly, the Learned AO proceeded to ignore the contentions of the assessee and added the sum of Rs. 61,70,000/- on account of unexplained cash deposits and completed the assessment under Section 144 r.w. Section 147 of the Act on 6-12-2016.

5. The assessee filed a written submission before the Learned CIT(A) together with additional evidences in terms of Rule 46A of the Income Tax Rules. The said written submission is reproduced in pages 4 and 5 of the order of the Learned CIT(A). The Learned CIT(A) also called for a

remand report from the Learned AO. The Learned AO submitted the remand report on 19-2-2018 wherein the Learned AO objected to the admission of additional evidences as sufficient opportunities were given by him to the assessee during the course of assessment proceedings itself and none of the notices were responded by the assessee. The Learned AO gave one more remand report on 7-3-2018 before the Learned CIT(A) stating that the sub-registrar vide letter dated 5-3-2018 had confirmed that the document filed was a forged document and based on the report of the sub-registrar, the Learned AO submitted in the remand report that the documents filed by the assessee should not be considered for admission as additional evidence. The assessee filed rejoinder to the remand report on 9-5-2018 which is reproduced in pages 9 and 10 of the order of the Learned CIT(A). The Learned CIT(A) filed sought yet another remand report from the Learned AO. The Learned AO furnished another remand report on 12-2-2019. The Learned CIT(A) dismissed the appeal of the assessee on merits by observing as under :-

*“7.1 During the assessment proceeding the appellant had submitted that Cash of Rs. 61,70,000/- was deposited out of sale proceeds of agricultural Land. But in support of his claim the appellant had not submitted any documentary evidences such as copy of bank account, copy of sale deed etc. As per the request application of the appellant u/s 46 of the Act dated 19.02.2018 and the remand report submitted by the AO dated 07.03.2018 appellant had stated that he has not sold any agricultural land and he did not had any agricultural land. The cash was deposited by his mother Smt. Urmila and belongs to her only. But again no documentary evidences had been filed by the appellant which substantiate its claim. During the remand proceeding the appellant through his counsel had filed a copy of letter date 30.04.2007 addressed to Sub-Registrar (Nibandhan), Tehsil Hapur informing him that M/s. Monad University has purchased land of Kastla Kasmabad at the rate of Rs. 14,00,000/- per bigha but the registered deed has been executed for lower rates. The AO had verified the authenticity of letter while writing to Sub Registrar-1, Hapur. In response to the letter the Sub-Registrar had replied that no such letter of appellant has been received with him. The appellant not only concealed the facts before AO but also submitted*

*a forged document stated to be filed before Sub-Registrar requesting him to take action on the short payment of Stamp duty.*

*In the rejoinder filed by the appellant on 09.05.2018 further by his AR on 16.01.2019, the appellant had requested to remanding the case to the AO for fresh assessment. The AO submitted his report on 12.09.2019. The report states that the bank account no. 533750898 wherein cash deposit of Rs. 61,70,000/- was made belongs to Late Magan Singh (Father of appellant), Sh. Kuldeep Sing & Smt. Urmila Singh (Mother of appellant). The mode of operatica of this account is "Either or Survivor". The AO has also submitted that as the bank account was being maintained jointly, the status of any assessment proceeding in the case of Smt. Urmila sought from the jurisdictional AO and it was found that the assessment of Smt. Urmila has also been completed at the same income of Rs. 61,70,000/- on the basis of AIR Information i.e. cash deposit of Rs. 61,70,000/- in saving bank account. The appellant was having joint bank account with his mother Smt. Urmila. The status of appellate proceeding of Smt. Urmila is not known. The appellant also had not commented on the appellate proceeding of his mother Smt. Urmila and no reply of the hearing notices has been submitted by the appellant. The appellant has been provided sufficient opportunities. No documentary evidences/details has been provided by the appellant.*

*To sum up the appellant has all along been taking different stands regarding explanation in respect of cash deposits in the joint bank account. The stand taken by the appellant is reproduced hereunder:-*

i) *During the assessment proceeding the appellant has taken stand that the cash deposit of Rs. 61,70,000/- pertains to sale of agricultural land but no documentary evidences were furnished.*

ii) (il) *During the appellate proceeding the appellant in the written submission dated 17.01.2018 stated as under:*

*"In reference to income tax notices served upon us could not attend on the date fixed due to some misunderstanding bout tax liability as he has not deposited any amount in his saving bank account and he has not sold any agricultural land as he did not had any agricultural land. Sir, you can confirm from the records that the amount deposited by my mother Smt. Urmila in her saving bank account no. is 533750898 belongs to my mother Smt. Urmila myself Kuldeep Singh and my father Magan Singh."*

(iii) *During the remand proceeding the appellant through his counsel had filed a copy of letter date 30.04.2007 addressed to Sub-Registrar*

*(Nibandhan), Tehsil Hapur informing him that M/s. Monad University has purchased land of Kastla Kasmabad at the rate of Rs. 14,00,000/- per bigha but the registered deed has been executed for lower rates. The AO had verified the authenticity of letter while writing to Sub Registrar-I, Hapur. In response to the letter the Sub-Registrar had replied that no such letter of appellant has been received with him. The appellant not only concealed the facts before AO but also submitted a forged document stated to be filed before Sub-Registrar requesting him to take action on the short payment of Stamp duty.*

*(iv) Subsequently the appellant claimed that the land belong to his mother Smt. Urmila and brothers Anil Kumar, Susheel mar, Pushpendra Pratap, Sanjay alias Sanjeev.*

*From the above facts it can be seen that the appellant has not come out clean in respect of explanation for the deposit of cash. The bank account is in the name of Late father, Mother and self. Since, the appellant has not come out any documentary evidence in respect of where this income has been disclosed it can not be assessed in the hands of specific person. The appellant had given various opportunities during the assessment proceeding, Remand proceeding and the appellate proceeding. However, he has not furnished documentary evidences in respect of purchase of land and sale of land. In absence of such documentary evidences the claim of appellant of claiming part ownership can not be entertained. Appellant has not furnished any documentary evidences as to in whose hands what portion of the sale proceeds have been offered for taxation. In absence of any documentary evidences the claim of the appellant can not be entertained.*

*Hence, the grounds of assessee filed in appellate proceedings are dismissed.”*

6. We find that the Learned CIT(A) has addressed the issue and dispute on merits after considering the remand report submitted by the Learned AO. These observations could not be controverted by the assessee before us by bringing cogent evidences. Hence, we do not deem it fit to interfere in the order of the Learned CIT(A) in the instant case. Accordingly, the grounds raised by the assessee are dismissed.

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

Order pronounced in the open court on 11/03/2026.

-Sd/-

**(CHALLA NAGENDRA PRASAD)**  
**JUDICIAL MEMBER**

-Sd/-

**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 11/03/2026  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi