

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SINGLE MEMBER BENCH : BANGALORE**

**BEFORE SHRI D.MANMOHAN, VICE-PRESIDENT**

**ITA No.1035/Bang/2014  
(Assessment year: 2009-10)**

Shri Mudigere Boregowda Ramesh,  
No.337, 2<sup>nd</sup> Main, 3<sup>rd</sup> Phase,  
BSK 3<sup>rd</sup> Stage,  
Bangalore-560085. ... Appellant  
*PAN: ACGPR5298B*

Vs.

Income-tax Officer,  
Ward 4(4),  
Bangalore. ... Respondent

Appellant by: None  
Respondent by: Shri P.K.Srihari, Addl.CIT(DR)

Date of hearing : 24/08/2015  
Date of pronouncement: 24/08/2015

**O R D E R**

**Per D.MANMOHAN, VP:**

This appeal by the assessee is directed against the order passed by the CIT(A)-II, Bangalore and it pertains to assessment year 2009-10.

2. Though notices were sent to the assessee at the address given in Form No.36, from time to time, none appeared on behalf of the assessee. Hence, I propose to dispose of the appeal ex-parte, qua the assessee.

3. Facts necessary for disposal of the appeal are stated in brief. The assessee is engaged in the business of purchase and sale of Tyres, Tubes and car accessories in the name and style of M/s.Rakshith Tyres. For the year under consideration, he declared a

**Page 2 of 4**

total income of Rs.4,90,010/-, being income from business and other sources. The case was taken up for scrutiny based on AIR information. In response to notice issued, Shri M.B.Ramesh, the assessee himself, attended the hearing and furnishing the details called for. Upon properly verifying the documents, the AO was of the opinion that the assessee has not furnished required details with regard to certain items and therefore certain additions are called for. He, accordingly, computed the assessment on a total income of Rs.8,02,684/-. The major addition in this case is with regard to credit card payments to the extent of Rs.2,97,030/- in respect of HDFC Bank Ltd. The assessee was required to furnish necessary evidence in support of source of such payment. The assessee could not furnish the details. The AO observed that the assessee has not drawn any money from capital account towards credit card. As the source for credit card payment was not explained, the sum of Rs.2,97,030/- was added to the income of the assessee. There are other minor additions made by the AO based on the AIR information.

4. Aggrieved, assessee preferred an appeal before the CIT(A) but none appeared before the CIT(A). In this regard, the CIT(A) observed as under:

*"2. Several notices of hearing dated 10.06.2013, 18.02,2014 and 17.03.2014 were issued and served on the appellant. The dates of hearing provided are 3.8.2013, 26.2.2014 and 2.4.2014, neither the appellant nor the authorized representative took pains to appear in person, even after giving the final chance. The appellant has not responded to any of the notices and the notice issued on 17.3.2014 has also come back unserved. The facts of the case, the legal position, the grounds*

**Page 3 of 4**

*of appeal made have been taken into consideration in disposing of this appeal.”*

Even before the CIT(A), assessee has not submitted any source, in support of credit card payment. The assessee also declared contract receipts to the tune of Rs.19,736/- and therefore, income was estimated on such contract receipts. Having regard to the circumstances, the CIT(A) was of the opinion that the assessee has no case on merits and therefore assumed that assessee was not interested in prosecuting the case. Accordingly, he dismissed the appeal filed by the assessee.

5. Further aggrieved, assessee is in appeal before this Tribunal. Even at this stage, no material was furnished to prove the source for payment to the bank. Even with regard to other additions, no material was furnished to contradict the findings of the AO. The DR submitted that the AO has given sufficient reasons to make impugned addition and hence it is for the assessee to prove that the findings of the AO are not in accordance with law whereas, even at this stage, no information was furnished. He, thus, supported the orders passed by the AO/CIT(A).

6. Having regard to the circumstances of the case, I am of the opinion that the orders passed by the CIT(A)/AO and the addition made thereon are in accordance with law.

**Page 4 of 4**

7. In the result, the appeal filed by the assessee is dismissed.

*Pronounced in the open court on 24<sup>th</sup> August, 2015.*

sd/-

**(D.Manmohan)**  
**VICE PRESIDENT**

*eksrinivasulu*

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar  
Income-tax Appellate Tribunal  
Bangalore