

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.As. No.8113, 8114, 8115 & 8116/DEL/2019
Assessment Years 2009-10

Satya Prakash, C/o Dinesh Mohan Sinha, Adv., Office No.108, Plot No.20 Parmesh Business Centre, Community Centre Karkardooma, Delhi.	v.	ITO, Ward-55(1), New Delhi.
TAN/PAN: AMSPP0207A		
(Appellant)		(Respondent)

Appellant by:	Shri Dinesh Mohan, Adv.		
Respondent by:	Shri Abhishek Kumar, Sr.D.R.		
Date of hearing:	13	06	2022
Date of pronouncement:	14	07	2022

ORDER

PER BENCH :

The captioned Appeals arises from the respective order of CIT(A) are tabulated hereunder:

ITA No.	A.Y.	Assessee	Assessment order date	CIT(A) Order	Appeal by
8113/Del/2019	2009-10	Satya Prakash	30.11.2016	CIT(A)- 19, New Delhi, order dated 31.01.2019	Assessee
8114/Del/2019	2009-10	Satya Prakash	30.11.2016	CIT(A)- 19, New Delhi, order dated 31.01.2019	Assessee
8115/Del/2019	2009-10	Satya Prakash	29.05.2017	CIT(A)- 19, New Delhi, order dated 31.01.2019	Assessee
8116/Del/2019	2009-10	Satya Prakash	29.05.2017	CIT(A)- 19, New Delhi, order dated 31.01.2019	Assessee

2. (i) As per ITA No.8113/Del/2019, the assessee has challenged the imposition of penalty of Rs.37500/- and quantum additions of Rs.2,56,813/- made on estimated basis towards unexplained deposits in bank account.

(ii) As per ITA No.8114/Del/2019 captioned above, the assessee has challenged estimation of income at 15% of the cash deposits of Rs.17,12,090/- instead of 8% thereon.

(iii) As per ITA No.8115/Del/2019, the assessee has challenged imposition of penalty under Section 271F of Rs. 5,000/- for not filing return of income.

(iv) As per ITA No.8116/Del/2019, the assessee has challenged imposition of penalty of Rs.10,000/- for non attendance in the assessment proceedings under Section 271(1)(b) of the Act.

3. When the matter was called for hearing, the Id. counsel, to begin with, sought condonation of delay of 45 days in filing the appeal. It was submitted that the delay is attributable to the illness of the assessee. The delay being short and in the absence of any serious prejudice to the revenue, the delay stands condoned.

4. With the assistance of the Id. counsel for the assessee, we observe that the assessee has failed to appear before the Assessing Officer in the assessment proceeding resulting in *ex-parte* additions on estimated basis towards cash deposits of Rs.17,12,090/-. The assessee has also failed to appear before the CIT(A). The assessee contends that he is a very small person of ordinary means and has no taxable income and thus no proper understanding of law. It is pleaded on behalf of the assessee that one more opportunity should

be given to balance the justice and enable the department to pass just and fair order. In the alternate, it was contended that the addition of cash deposits should be restricted to 8% which is the benchmark as provided in the presumptive taxation scheme.

5. Having regard to the total non attendance before the lower authorities, we do not seek to express any opinion on merit. However, the appeal in ITA No.8114/Del/2019 and other connected appeals captioned above are restored back to the file of the CIT(A) for adjudication afresh in accordance with law after giving proper opportunity to the assessee.

6. While remitting all the matters to the file of the CIT(A), we consider it necessary to impose a token cost of Rs.2,000/- to the assessee in aggregate owing to continued negligence shown to the statutory notices at both the levels. The assessee shall deposit the cost awarded in favour of 'The Prime Minister Relief Fund and receipt thereof shall be furnished before the CIT(A).

7. With these terms, all the four captioned appeals of the assessee are restored to the file of the CIT(A) for *denovo* adjudication in accordance with law.

8. In the result, all the four appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 14/07/2022.

Sd/-

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**

DATED: /07/2022

Prabhat