



GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
INCOME TAX DEPARTMENT  
OFFICE OF THE COMMISSIONER OF INCOME TAX, APPEAL  
ADDL/JCIT (A) INDORE

To, VIDAMALAPATI SOBAN NO. 758 ,15TH MAIN B.S.K.3RD STAGE BENGALURU 560070 ,Karnataka India	
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PAN: AUSPS1081R	AY: 2017-18	Dated: 21/03/2024	DIN & Order No : ITBA/APL/S/250/2023-24/1063089550(1)
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**Order u/s 250 of Income Tax Act,1961**

Instituted on 10/01/2020 from the order of ITO WARD 5(3)(7) BANGALOR dated 26/12/2019

Appeal No	CIT (A),Bengaluru- 2/10312/2019-20
Status/Deductor Category	Individual
Residential Status	Resident
Nature of Business	Others
Section under which the order appealed against was passed	143(3)r.w.s263
Date of Order under which the order appealed against was passed	26/12/2019
Income/Loss Assessed (in Rs .)	812781
Tax/Penalty/Fine/Interest Demanded (in Rs.)	0
Date of Hearing(s)	13-MAR-24
Present for the appellant	Not Applicable
Present for the Department	Not Applicable

**APPELLATE ORDER**

This is an appeal filed on 10.01.2020 against the Order dated 26.12.2019 passed u/s 143(3) of the Income Tax Act, 1961(Act, in short) by the ITO Ward-5(3)(7), Bangalore. Notices u/s 250 of the Act were issued from time to time on ITBA.

**2.0** The appellant is an Individual. The appellant filed his return of income on 05.08.2017 declaring total income at Rs. 7,33,390/-. The Assessment Order was

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\* DIN- Document identification No.

passed u/s 143(3) of the Act on 26.12.2019 at aggregate income of Rs. 12,23,390/- after making addition on account of unexplained cash deposits.

**3.0** Aggrieved by that Order of the AO, the appellant filed this appeal with the following **Grounds**: -

*"CASH DEPOSITS DURING THE PERIOD OF DEMONITIZATION PERIOD BECAUSE OF WITHDRAWALS FROM BANK AND SAVINGS OF HIM AND HIS MOTHER."*

**4.0** Notices u/s 250 of the Act were issued to the appellant through ITBA for furnishing ground was written submission along-with supporting documentary evidences. Last notice was issued on 06.03.2024 requiring compliance on 13.03.2024. But no compliance was made. During the course of appellate proceedings, appellant has not uploaded any written submission along-with supporting documentary evidences and, therefore, the '**Statement of Facts**' is taken as Written Submission. The same is being reproduced as under, for ready reference:

*"1. ASSESSEE IS A SALARY EMPLOYEE. HE HAD SOME SAVINGS OF HIMSELF AND Some amount of his mother savings."*

**5.0** On perusal of records, it is noticed that during the course of appellate proceedings, appellant had not filed or uploaded any response/written submissions in spite of **three notices** issued and delivered to the appellant. **The non-compliance of the appellant in response to the notices issued u/s 250 of the Act on various date is summarized as under:**

S. No.	Notice Issuing Date	Fixed For Hearing	Way of Service of Notice	Result
1	12.03.2020	23.03.2020	E-mail	No Compliance
2	05.08.2020	13.08.2020	E-mail	No Compliance
3	06.03.2024	13.03.2024	E-mail	No-compliance

Considering the non-compliance as detailed above by the appellant, it seems that the appellant is not interested to pursue his appeal. Therefore, it cannot be kept pending adjudication for indefinite period. The appellant has not bothered to attend the appellate proceedings. This shows that the appellant is not interested in pursuing his appeal and/or he has no defense against the decision of AO. If the appellant is not availing opportunities given, they cannot allege contravention of principles of natural justice as held in the case of **P.N. Balasubramaniam (AP) 112 ITR 512**. Therefore, the appeal of the appellant is liable for dismissal. Such view is further supported by the following judicial pronouncements: -

i) *Hon'ble Supreme Court in the case of CIT vs. B.N. Bhattacharjee and another, reported in 118 ITR 461(relevant pages 477 and 478) wherein their Lordships have held that: -*

*"An appeal means an effective appeal. An appeal withdrawn is an appeal non est as judicial thinking suggests. Purposefully interpreted, preferring an appeal means more than formally filing it but effectively prosecuting it. Mere institution followed by withdrawal would cancel the effect and result in non-prosecution and obliteration of appeal which is the same as not preferring an appeal"*

ii) *Hon'ble M.P. High Court in the case of Estate of Late Tukojirao Holkar vs. CWT, 223 ITR 480 (MP),while dismissing the reference made at the instances of the assessee in default made following observation in their order :-*

*"If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference."*

**5.1** However, in the interest of natural justice, the case of appellant was examined on merit in the light of SOF and grounds of appeal but in the absence of any response or written submission or evidence, appeal is required to be adjudicated drawing adverse inference. It appears that the appellant is not interested in pursuing his case on merits. Based on these observations, the appeal of the appellant stands **dismissed**.

**6.0** In the result, the appeal of the appellant is **dismissed**.

SANJIV KUMAR  
ADDL/JCIT (A) INDORE

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