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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) No.11614/2016**

M/S R.L. TRADERS ..... Petitioner
Through: Mr. K.R. Manjani, Advocate.

Versus

INCOME TAD OFFICER, WARD 29(1), NEW DELHI...Respondent
Through:

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **09.12.2016**

1. The petitioner impugns an order of the Income Tax Appellate Tribunal (hereinafter to be referred as 'ITAT') dated 23.05.2016, which had dismissed the petitioner's application seeking correction of the Tribunal's earlier order dated 14.08.2015 on the ground that the latter order was passed "considering the entire facts and circumstances of the case and had to be read as a whole".

2. In the relevant assessment year, the Assessing Officer (AO) had made an addition of Rs.1,34,584/- as unexplained cash credit of Rs.1,00,000/- received from M/s Pradeep Kumar Bansl, HUF and interest debited thereon. The petitioner was required to file appropriate information in this regard. In his statement before the AO, Mr. Pradeep Kumar Bansal had admitted that his HUF had given a bogus entry of Rs.50,000/- to the petitioner and his wife Smt. Shashi Bala Bansal had also given a bogus entry of Rs.1,00,000/-

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in the year 2007-08. Consequently, the additions made by the AO were confirmed by the First Appellate Authority. The petitioner's contention was that the aforesaid statement was given by Mr. Pradeep Kumar Bansal behind his back and, therefore, it was not of any evidentiary value, especially since the assessee did not have any chance to cross-examine Mr. Bansal. Indeed, the chance to do so never arose because Mr. Bansal had, in the interim, passed away.

3. In its order of 14.08.2015, the Tribunal had reasoned that if the statement of Mr. Bansal was to be ignored, then the assessee ought to have discharged the burden that the transaction was genuine. In default of the assessee's discharging this burden, the order of the First Appellate Authority dated 14.08.2015 was upheld. The order of 23.05.2016 is a reiteration of the same. The writ petitioner does not impugn the order of 14.08.2015.

4. In view of the above, we find no reason to interfere with either of the two orders. The writ petition is without merits and is accordingly dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

DECEMBER 09, 2016
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