

IN THE INCOME TAX APPELLATE TRIBUNAL "F" BENCH, MUMBAI

BEFORE SHRI ABY T. VARKEY, JM AND SHRI AMARJIT SINGH, AM

आयकर अपील सं/ I.T.A. No.47/Mum/2022
(निर्धारण वर्ष / Assessment Year: 2010-11)
&
आयकर अपील सं/ I.T.A. No.49/Mum/2022
(निर्धारण वर्ष / Assessment Year: 2011-12)
&
आयकर अपील सं/ I.T.A. No.48/Mum/2022
(निर्धारण वर्ष / Assessment Year: 2010-11)
&
आयकर अपील सं/ I.T.A. No.51/Mum/2022
(निर्धारण वर्ष / Assessment Year: 2011-12)

Vikas Sharma B-202, Poonam Enclave, Film City Road, Malad (E), Mumbai-400097.	बिधम / Vs.	ITO-Ward-30(3)(5) Kautilya Bhawan, Bandra Kurla Complex, Bandra (E), Mumbai-400051.
स्थायी लेख सं. / जीआइआर सं. / PAN / GIR No. : BBEPS8095M		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	Shri Hari Raheja	
Revenue by:	Ms. Vranda U Matkari (Sr. AR)	

सुनवाई की तारीख / Date of Hearing: 07/07/2022
घोषणा की तारीख / Date of Pronouncement: 26/07/2022

आदेश / ORDER

PER ABY T. VARKEY, JM:

ITA. No. 47/Mum/2022 (for AY. 2010-11)

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals) (NFAC), Delhi dated 15.11.2021 for assessment year 2010-11.

ITA. No. 49/Mum/2022 (for AY. 2011-12)



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A.Ys. 2010-11 & 2011-12
Vikas Sharma*

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals) (NFAC), Delhi dated

22.11.2021 for assessment year 2011-12.

ITA. Nos. 48/Mum/2022 & 51/Mum/2022 (Penalty)

Both are appeals preferred by the assessee against the action of the Ld. Commissioner of Income Tax (Appeals) (NFAC), Delhi dated 15.11.2021 for assessment year 2010-11 and for AY. 2011-12 wherein the Ld. CIT(A) confirmed the penalty levied by the AO u/s 271(1)(c) of the Income Tax Act, 1961 (hereinafter “the Act”).

2. First of all, we will take up the appeal of the assessee for AY. 2010-11. The main grievance of the assessee is against the action of the Ld. CIT(A)/NFAC dismissing the appeal filed by the assessee citing the reason that the assessee has not filed condonation of delay of Seven Sixty One (761) days without calling from the assessee the reasons for delay. The Ld. CIT(A) also on merits confirmed the addition of Rs.36,69,295/- in respect of cash deposits in the bank account (Rs.18,44,255/- in ICICI Bank, Rs.37,65,900/- in Saraswat Co-op Bank A/c No. 197200100000301 and Rs.10,59,140/- in Saraswat Co-op Bank A/c. No. 197200100000355 without considering the submission of the assessee. Thus, the Ld. CIT(A)’s impugned action amounts to dismissing the appeal of the assessee without giving opportunity to the assessee which is in violation of natural justice.



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3. Brief facts as noted by the AO are that the assessee is an individual who has derived income from salary, and income from other sources. The AO notes that the assessee had filed return of income on

25.05.2011 declaring total income of Rs.2,85,630/- and the return was processed u/s 143(1) of the Act. Later, the assessment of the assessee was reopened on the basis of information received from the DDIT(Inv.), Mumbai from which it transpired (the adverse information verbatim has been reproduced for easy reference) *“the assessee, was a manager in M/s. Kareem’s Hospitality Pvt. Ltd. and Mr. Kareem Dhanani was the Director of the same. Mr. Kareem Dhanani gave his brand “Kareem” on commission to different franchises and collected commission by way of cash and deposited the same into assessee, i.e. Mr Vikas Sharma’s Bank Account.”* Based on the aforesaid information, the AO summoned the assessee (Vikas Sharma) and asked him to explain the source of cash deposits in his bank accounts and the evidence of the same. The AO notes that the assessee had attended the office and his statement was recorded u/s 131 of the Act on 30.03.2015 wherein he has admitted that the money in the three (3) bank accounts which were credited where that of the

M/s. Kareem’s Hospitality Pvt. Ltd. The AO took note of the following cash deposits which were found to have been made in the accounts of the assessee are as under: -



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Sr. No.	Name of the Bank and A/c. No.	Amount	F.Y.
1	ICICI Bank Saving A/c. No. 101901501136	Rs.18,44,255/-	2009-10
2	The Saraswat Co-op Bank A/c No.197200100000301	Rs.7,65,900/-	2009-10
3	The Saraswat Co-op Bank A/c No.197200100000355	Rs.10,59,140/-	2009-10
	Total	Rs.36,69,295/-	

According to the AO, even though he had issued notice u/s 133(6) of the Act to M/s. Kareem's Hospitality Pvt. Ltd. asking information as to whether the aforementioned cash deposited in the assessee's bank accounts was reflected in its income, the same elicited no reply. Therefore, the AO concluded that the assessee could not prove the "nature and source" of the cash deposited in his bank accounts. Therefore, he was pleased to make the addition of Rs.36,69,295/- u/s 68 of the Act dated 07.12.2016.

4. Aggrieved by the aforesaid action of the AO dated 07.12.2016, the assessee preferred an appeal on 21.02.2019, and the reasons for filing belatedly the appeal was explained by the Ld. AR of the assessee Shri Hari Raheja that the assessee at the time of assessment proceedings was residing at D-101, Sonal Link Residency CHSL, Link

Road, Malad (West), Mumbai-400064 (herein after "old house") Thereafter, the assessee shifted his residence to B-202, Poonam Enclave Film City Road, Malad (E), Mumbai-400097. (herein after "new



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house”). Because of the shifting of the residence, the assessee received the assessment order belatedly on 24.01.2019 and the assessee had duly filed the appeal on 21.02.2019 ie. within the thirty (30) day’s of receipt of the same. For substantiating the aforesaid facts the assessee had brought to our notice the fact that assessment order dated 07.12.2016 was returned back by the postal authority to AO on 29.06.2017. And later the AO gave the postal covers enclosing the assessment order to the assessee on 24.01.2019 when the assessee got the assessment order. Copy of the speed post cover enclosing the penalty order u/s 271(1)(c) with seal of 29.06.2017 of postal authorities returned back to ITO Ward 30(3)(5) is seen with endorsement “unclaimed” and the assessee had filed an affidavit which has been sworn dated 23.06.2022 before Notary Public affirming the aforesaid facts for causing the delay in filing of appeal before the Ld CIT(A).

5. As noted (supra), the assessee aggrieved by the assessment order dated 07.12.2016 (AY. 2010-11), preferred an appeal before the Ld. CIT(A) on 21-02.2019 which was dismissed by the Ld. CIT(A) citing the reason that the assessee had not filed application for condonation of delay caused for seven sixty one (761) days to file the appeal before him; and also for not mentioning the same in Form no. 35 at point no. 14; and further on merits, the Ld. CIT(A) notes that the assessee failed to provide any material in support of his contention which were stated in the statement of facts, which was reproduced by the Ld. CIT(A) at page no. 16 to 21 of the assessment order and thus according to the Ld. CIT(A),



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merely making any statement without substantiating the same by supporting material serves no purposes; and since the assessee failed to provide any material to support its contention raised in the statement of facts and having not produced the assessment order of

M/s. Kareem's Hospitality Pvt. Ltd. for AY. 2010-11 and has not even cared to mention the PAN number of it in its submission, he was pleased to confirm the action of the AO. Aggrieved by the aforesaid action of the Ld. CIT(A), the assessee is before us.

6. We have heard both the parties and perused the records. We note from the perusal of the assessment order that the assessee Mr.

Vikas Sharma was the manager of M/s. Kareem's Hospitality Pvt. Ltd (hereinafter in short "M/s. Kareem's Ltd."). The assessee had filed return of income declaring of Rs.2,85,630/- which was processed u/s 143(1) of the Act. However, the assessment of the assessee was reopened u/s 147 of the Act based on information that the director of the M/s. Kareem's Hospitality Pvt. Ltd, Shri. Kareem Ahsanali Dhanani had (hereinafter in short "Shri Kareem Dhanani") deposited cash amounting to Rs.18,44,255/- in the personal account of his assessee/manager (Mr. Vikash Sharma) which has escaped assessment [*this information about Shri Kareem Dhanani was given by his Mrs. Devika Puri wife who were director/promoters of M/s. Kareems Ltd. due to marital discord, which later culminated in divorce between them and based on her complaint and the activities of her husband the income tax department got alerted*



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and took action against Shri Kareem Ahsanali Dhanani and in that process the assessee's assessment also got re-opened]. Based on the aforesaid information, the assessee's assessment was reopened and the AO found the

following cash deposits in the three (3) bank accounts as under: -

Sr. No.	Name of the Bank and A/c. No.	Amount	F.Y.
1	ICICI Bank Saving A/c. No. 101901501136	Rs.18,44,255/-	2009-10
2	The Saraswat Co-op Bank A/c No.197200100000301	Rs.7,65,900/-	2009-10
3	The Saraswat Co-op Bank A/c No.197200100000355	Rs.10,59,140/-	2009-10
	Total	Rs.36,69,295/-	

7. Even though, the assessee was summoned by the AO u/s 131 of the Act and the statement was recorded as discerned from perusal of the assessment order, the AO alleges in the assessment order that the assessee, did not co-operate and so he had no other alternative but to pass an order u/s 144/147 of the Act wherein he had to add the entire cash deposits in the three (3) bank accounts to the tune of Rs.36,69,295/- u/s 68 of the Act. On appeal, the Ld. CIT(A) has confirmed it inter alia on the reason that the assessee failed to give reason for the inordinate delay in filing of the appeal before him; and for not filing any supporting material to substantiate the assessee's claim that the cash deposits was not



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that of him but that was of M/s. Kareems Ltd. Before us, the Ld. AR of the assessee brought to our notice that the AO erred in passing the best judgment u/s 144 of the Act because the assessee had in fact appeared before him (AO) and his statement was also recorded u/s 131 of the Act which is evident from the perusal of the assessment order wherein the AO has reproduced certain statements recorded by him, which negates the AO's assertion that assessee/shri Vikas Sharma did not appear or participate in the assessment proceedings. According to the Ld. AR, the information given by the DDIT(Inv.), Mumbai for reopening the assessment of the assessee for both years was that "*the assessee was a manager in M/s.*

Kareem's Hospitality Pvt. Ltd. and Mr. Kareem Dhanani was the Director of the same. Mr. Kareem Dhanani gave his brand "Kareem" on commission to different franchises and collected commission by way of cash and deposited the same into assessee, i.e. Mr Vikas

Sharma's Bank Account." And it was pointed out by the Ld. AR that the AO was aware that the director of M/s. Kareem Ltd. Mr. Kareem Dhanani deposited Rs.18,44,255/- in ICICI Bank account of assessee. This fact is evident from the action of AO adding/assessing the very same amount of Rs.18,44,255/- [which was deposited in the assessee's (Mr. Vikas Sharma) bank account in ICICI] was added in the hands of M/s. Kareem's Hospitality Pvt. Ltd PAN No. AACCK6297Q by order dated 17.11.2017 for AY. 2010-11 wherein at para no. 7, the AO notes in the assessment order of M/s. Kareem's Hospitality Pvt. Ltd the following facts;-



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S. No.	Name of the Bank and Account No.	Amount in Rs.	A.Y.
1	Sarswat Cooperative Bank A/c no. 1544, Nasik Branch	3,27,750	2010-11
2	ICICI Bank (A/c. No.101901501136), Link Road, Bangur Nagar, Mumbai) In the name of Vikas Sharma	18,44,255/-	2010-11
		21,72,005/-	

8. And thereafter, the AO has computed the total income of M/s.

Kareem's Hospitality Pvt. Ltd at para no. 12 as under: -

12. Subject to the above remarks, the total income of the assessee is computed as under: -

Income From Business (As discussed in para no. 9)			Rs.56,25,373/-
Unexplained income as discussed			Rs.21,72,005/-
Total taxable income			Rs.77,97,378/-
	Rounded Off to:		Rs.77,97,380/-

9. Thus, according to the Ld. AR, it is evident that Rs.18,44,255/- deposited in the bank account of assessee in ICICI bank even though in the name of assessee (Vikas Sharma) was actually deposited by the director Mr. Kareem Dhanani and the AO being satisfied has taxed the same in the hands of M/s. Kareem's Hospitality Pvt. Ltd by passing the assessment order dated 17.11.2017 (for AY. 2010-11) (supra). **10.** The Ld AR further brought to our notice that AO for AY. 201011, had made addition of Rs.7,65,900/- taking note that there was cash deposit in assessee's bank account no. 197200100000301 with Saraswat Co-



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operative Bank. However, it was pointed out to us that AO in the assessment order of M/s. Kareems Ltd. for AY.2011-12 (at para 6) refers to bank account no. ending with 301 with Saraswat Cooperative Bank and added Rs.7,11,202/- in the hands of M/s. Kareems Ltd (which Ld. AR states that is the very same bank a/c of assessee which has been referred by AO to make addition in the hands of assessee of Rs.7,65,900/- for AY. 2010-11). This fact according to him needs to be verified at the end of AO; and while doing so, take into consideration the admission made by the director of M/s. Kareems Ltd. Shri Kareem Dhanani albeit by letter dated 05.07.2022 before us which is reproduced as under: -

July 05, 2022
From, KARIM AHSANALJ DHANANI
Lok Niman Heights, Wing A/4, Flat No. 601, 6" Floor,
Dr. Ambedkar Road, Opposite Mama Hotel, Khar (W) Mumba400052

To,
Income Tax Appellate Tribunal F-
Bench, Mumbai.

Dear Sir,

Re : Confirmation in respect of Bank A/c's held
in the name of Shri. Vikas Sharma

I the undersigned Kareem Dhanani (PAN : AEBPD7970D) submits that following Bank accounts, which had been standing in the name of Shri. Vikas Sharma who was an employee of M/s Kareem's Hospitality Pvt. Ltd. (PAN : AACCK6297Q) during the F.Y. 2009-10 and 2010-11, were actually held for and on behalf of business carried on by me in the name in the name of M/s Kareem's Hospitality Pvt. Ltd. where I was a Director. I further confirm that the entire receipts and payments in these accounts pertained to the business carried on by me for and on behalf of M/s



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Kareem's Hospitality Pvt. Ltd. I further confirm that Shri. Vikas Sharma has nothing to do with either deposits made in or withdrawals made from these accounts. The income earned out of these deposits has been duly disclosed in the case of M/s

Kareem's Hospitality Pvt. Ltd. This confirmation is given by me in connection with appeal proceedings pending before Hon ITAT, Mumbai in the case of Shri. Vikas Sharma for A.Y. 2010-11 and A.Y.2011-12.

Name	Bank Name	Branch Name	IFSC Code	A/c No.
Vikas Sharma	Saraswat Co-op Bank	Andheri West	SRCB0000197	SBPUB/301
	Saraswat Co-op Bank	Andheri West	SRCB0000197	1544
	HDFC Bank	Santacruz West	HDFC0000079	4901930003090
	ICICI Bank	Andheri West	ICIC0001019	101901501136
Aamil Reza Hemani	Saraswat Co-op Bank	Andheri West	SRCB0000197	SBPUB/355

Thanking you,

Yours faithfully, (Kareem
Ahsanali Dhanani)

11. In the light of the admission of Shri Kareem Dhanani director of M/s. Kareems Ltd. that the aforesaid bank accounts were held by Shri Vikas Sharma and Aamil Reza Hemani for and on behalf of company (M/s. Kareem Hospitality Pvt. Ltd.) and the income earned for the same has been offered to tax in the hands of company (M/s. Hospitality Pvt. Ltd.), according to Ld AR, the same needs to be verified by the AO and pleaded that if addition has been made in the hands of M/s. Kareem Hospitality Pvt. Ltd., then addition may be deleted in the hands of assessee.

12. Further the Ld. AR, submitted that the assessee is not aware of the bank account no. 197200100000355 at the Saraswat Co-op Bank account wherein the AO has alleged cash deposits of Rs.10,59,140/-



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which according to the assessee after investigation by him was found to have been opened/operated by Aamil Reza Hemani and not that of the assessee. Therefore, according to the Ld. AR even on a perusal of the assessment order of the M/s. Kareem's Hospitality Pvt. Ltd it can be noted that only two bank accounts details of Mr. Vikas Sharma (manager/assessee) has been mentioned at para no. 7 and that entire amount of Rs.21,72,005/- has been taxed u/s 68 of the Act which fact is discernable from perusal of para no. 7 and para no. 12 of the assessment order in the case of M/s. Kareems Ltd. Therefore, according to the Ld. AR, the AO may be directed to inquire by issuing summons/notices u/s 133(6) of the Act from the respective bank concerned and then only make any addition if required as per law.

13. Having heard both parties and after perusal of records, we note that the AO has made the addition u/s 68 of the Act on cash deposits in three (3) bank accounts as noted (supra). Further, we note that the assessee appeared before the AO pursuant to the summons and his statement was recorded u/s 131 of the Act which is evident from the fact that the AO has reproduced some statement recorded in his assessment order verbatim in the assessment order. So per-se AO passing the assessment order dated 07.12.2016 u/s 144 of the Act on the reason that assessee did not participate in the assessment proceedings is not justified. Further, we note that the assessee had shifted his residence from Malad (East) to Malad (West) which fact has been taken note (supra) by us. And the assessee's contention that he has not received assessment order dated 07.12.2016 also stands proved by perusal of the



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returned postal endorsement dated June 29, 2017 (penalty Order) and since the assessee actually did not receive the copy of assessment/penalty order due to change of residence as noticed (supra) and assessee does not get any benefit by not filing appeal. Therefore, in the facts and circumstances of the case, according to us, these aforesaid facts constitute reasonable ground for cause of delay. Therefore, the Ld. CIT(A)'s action of dismissing the appeal of the assessee on the ground for not filing application for condonation of delay cannot be countenanced.

14. We note that the Ld. CIT(A) has also dismissed the merit of the appeal by taking note that the assessee has not filed any material to substantiate his contention that the amount deposited in his ICICI Bank account was given by the director Shri Kareem Dhanani of M/s.

Kareem's Hospitality Pvt. Ltd. We note from a perusal of the assessment order of M/s. Kareem's Hospitality Pvt. Ltd for AY. 2010-11 i.e. the AO at para nos. 7 & 8 has noted as under: -

S. No.	Name of the Bank and Account No.	Amount in Rs.	A.Y.
1	Sarswat Cooperative Bank A/c no. 1544, Nasik Branch	3,27,750	2010-11
2	ICICI Bank (A/c. No.101901501136), Link Road, Bangur Nagar, Mumbai) In the name of Vikas Sharma	18,44,255/-	2010-11
		21,72,005/-	

8. As the assessee has not filed the return of income and not furnished any details regarding the cash deposited in the above mentioned bank accounts during the relevant assessment year, the cash deposited in the



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bank account of manager of the assessee company amounting to Rs.21,72,005/- is treated as unexplained income of the assessee company for the relevant assessment year.”

15. In such a scenario, when the AO has added Rs.18,44,255/- + Rs.3,27,750/- = Rs.21,72,005/- which was cash deposited in the bank account of manager (Mr. Vikas Sharma) of the assessee company

(M/s. Kareem’s Hospitality Pvt. Ltd) the addition of the same amount in the hands of the assessee was not warranted. However, the Ld. AR was fair enough to admit before us that Bank account ending with 1544 of Sarswat Co-operation bank was not that of assessee, so the AO, observation to that extent of addition of Rs.3,27,750/- does not pertain to that of assessee.

16. According to the Ld. AR, the assessee is not aware of the bank account no. ending with 355 with the Saraswat Co-op Bank wherein Rs. 10,59,140/- has been deposited. Before us a bank statement pertaining to said account has been filed. Even on a perusal of the bank-statement filed before us of this account number ending with SBPUB/355 it is noted that it is of Aamil Reza Hemani and there are transaction wherein assessee’s name is found wherein he has been transferred Rs. 5000/- on 12.10.2000 and Rs. 1,00,000/- on 21.10.2009. From the facts narrated (supra), we are of the considered opinion, in the interest of justice for both side and taking into account the facts that the similar addition has been made in the hands of M/s.

Kareem’s Hospitality Pvt. Ltd and in the light of the additional information noted by us (supra), according to us denovo assessment is



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required after verification of the fact discussed (supra). Therefore, we set aside the impugned order of the Ld. CIT(A) and remand the same back to the file of AO with a direction to frame denovo assessment. Needless to say that if the cash deposited in assessee's bank account has already been taxed in the hands of M/s. Kareem's Hospitality Pvt. Ltd (employer of assessee) or in the hands of the director of the assessee company Mr. Kareem Dhanani then no addition is warranted in the hands of the assessee who was performing the duty of manager in M/s. Kareem Restaurant.

In the result, the appeal of the assessee is allowed for statistical purposes.

17. Coming to the ITA. No. 48/Mum/2022 which is penalty levied by the AO u/s 271(1)(c) of the Act which has been confirmed by the Ld. CIT(A), we taking note of the fact that we have already remanded the assessment back to AO for denovo assessment for AY. 2010-11, the penalty levied also does not survive. Therefore, the impugned penalty needs to be cancelled; and later after the assessment is reframed by the AO, he is at liberty to take action in accordance to the law.

ITA. No. 49/Mum/2022 (for AY. 2011-12)

18. Brief facts is that the AO has framed re-assessment on 07.12.2016 by making an addition of Rs.2,89,850/- u/s 68 of the Act based on the fact that the assessee had bank deposit at HDFC Saving Account no. 04901930003090 of an amount of Rs.2,89,850/- which the assessee failed to explain, therefore, he made an addition of Rs.2,89,850/-.



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19. Aggrieved, the assessee preferred an appeal before the Ld. CIT(A) who on similar reasons stated (supra) have sustained the addition. Aggrieved, the assessee is before us.

20. We have heard both the parties and perused the records. In respect of this assessment year (AY. 2011-12), the Ld. AR drew our attention to the assessment order passed by the AO dated 22.12.2016 in the case of M/s. Kareem's Hospitality Pvt. Ltd wherein the AO was pleased to add Rs.14,71,400/- which included Rs.2,89,850/- in HDFC Bank account no.04901930003090. The AO has also noted in that order that the director of assessee company Shri Kareem Dhanani had deposited the cash in the personal account of his manager Mr. Vikas Sharma maintained with HDFC and Saraswat Bank. And thereafter has made an addition of Rs.11,71,400/- which included the amount of Rs.2,89,850/- which was in the name of the assessee (Mr. Vikas Sharma) opened in HDFC Bank account no. 04901930003090. Thus, it was demonstrated before us that the addition of Rs.2,89,850/- which was made in the assessee's hand, have been again taxed in the hands of M/s. Kareem's Hospitality Pvt. Ltd. In such a scenario, we are inclined to set aside the impugned order of the Ld. CIT(A) remand the same back to the file of the AO with a direction to verify the facts narrated

(supra) and if the cash deposited in assessee's bank account in HDFC Bank to the tune of Rs.2,89,850/- has already been taxed in the hands of M/s. Kareem's Hospitality Pvt. Ltd as observed by us (supra) then there is no necessity of make an addition in the hands of the assessee who was only a manager of M/s. Kareem's Hospitality Pvt. Ltd. With this



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observation, this appeal of the assessee is also allowed for statistical purposes.

ITA. No.51/Mum/2022 (For AY. 2011-12)

21. This is an appeal preferred by the assessee against the penalty levied u/s 271(1)(c) of the Act by the AO which has been confirmed by the Ld. CIT(A) for AY.2011-12. Since we have set aside the quantum assessment back to the file of the AO, the penalty stands cancelled and the AO is at liberty to initiate the same after framing the assessment order in accordance to law.

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

Order pronounced in the open court on this 26/07/2022.

Sd/-

(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-

(ABY T. VARKEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 26/07/2022.
Vijay Pal Singh, (Sr. PS)

आदेश की प्रतिलिपि अग्रेंरि/Copy of the Order forwarded to : 1.
अपीलार्थी / The Appellant



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2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. दवभागीय प्रदत्तदनदि, आयकर अपीलीय अदिकरण, मुंबई / DR, ITAT, Mumbai 6. गार्ड फाईल /
Guard file.

**आदेशधिसधर/
BY ORDER,**

सत्यादपत प्रदत्त //True Copy//

**डि/सहधयक िंजीकधर / (Dy./Asstt. Registrar)
आयकर अिीलीय अनर्करण, मुंबई / ITAT, Mumbai**