

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI BALAKRISHNAN S, ACCOUNTANT
MEMBER AND SHRISOUNDARARAJAN K, JUDICIAL
MEMBER**

ITA No.1760/Bang/2025
Assessment Year : 2019-20

M/s. Dentspro India Pvt. Ltd., No.3355/1, K. R. Road, Banashankari 2 nd Stage, Bangalore- 560070, Karnataka. PAN : AAECD 2677 H	Vs.	ITO, Ward – 2(1)(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	None.
Revenue by	:	Shri. Sreenivasa Karthik, ACIT(DR)(ITAT), Bengaluru.

Date of hearing	:	01.06.2026
Date of Pronouncement	:	11.06.2026

ORDER

Per Balakrishnan S, Accountant Member :

This appeal is filed by the assessee against the order of learned Commissioner of Income Tax – Appeals (NFAC, Delhi) [in short “CIT(A)”] vide DIN No.ITBA/NFAC/S/250/2025-26/1078153514(1) dated 03.07.2025, for the Assessment Year 2017-18, arising out of the order passed under section 143(3) of the Act dated 28.12.2019.

2. Brief facts of the case are assessee being a private limited company filed its return of income on 28.10.2017 declaring a total income of Rs.62,41,000/-. Subsequently, the case was selected for scrutiny under CASS and statutory notice under section 143(2) of the Act was issued on 24.09.2018. Subsequently,

notice under section 142(1) of the Act along with the detailed questionnaire was issued and served on various dates. The learned Assessing Officer [in short 'AO'], after perusing the details furnished by the assessee, noticed that as assessee has made cash deposits during the demonetization period amounting to Rs.3 lakhs in Corporation Bank, Rs.44,07,500/- in ICICI bank on various dates from 09.11.2016 to 31.12.2016. Being not satisfied with the reply furnished by the assessee regarding cash deposits which was claimed to be arising out of sales and the balance of cash available on 08.11.2016, the learned AO proceeded to make an addition under section 68 of the Act amounting to Rs.47,07,500/-.

3. On being aggrieved by the addition made by the learned AO, the assessee filed appeal before the learned CIT(A). Similar submissions were made before the learned CIT(A). The learned CIT(A) did not consider the submissions of the assessee and dismissed the appeal of the assessee.

4. On being aggrieved by the order of the learned CIT(A), assessee is in appeal before us by raising the following grounds:

1. The appellate order of Commissioner of Income Tax (Appeals)/ NFAC dt. 03.07.2025, in so far it is against the appellant is opposed to law, weight of evidence, facts and circumstances of the Appellant's case.
2. The NFAC has grossly erred in upholding the order of the Id. Assessing Officer under the facts and circumstances of the case.
3. The NFAC has grossly erred in upholding the addition of **Rs.47,07,500/-** as **unexplained cash credits** u/s **68 of the Act** under the facts and circumstances of the case.
4. The NFAC has grossly erred in upholding the impugned assessment order without appreciating the fact that the impugned cash deposits represented the amounts collected by the appellant from debtors, cash sales and cash withdrawals and accordingly, the addition is liable to be deleted under the facts and circumstances of the case.

5. Without prejudice to the above, the appellant denies itself liable to be assessed at a total income of Rs.1,09,48,500/- as against declared income of Rs.62,41,000/- under the facts and circumstances of the case.
6. The appellant craves leave to add, alter, substitute and delete any or all of the grounds of appeal urged above.
7. For the above and other grounds to be urged during the hearing of the appeal the Appellant prays that the appeal be allowed in the interest of equity and justice.
5. None appeared on behalf of the assessee however the written synopsis are available on record.

6. The learned Departmental Representative [in short 'DR'] placed heavy reliance on the orders of the Revenue authorities.

We have perused the written synopsis of the assessee and heard the learned DR. The case of the learned AO is the assessee has made multiple cash deposits in the ICICI bank and Corporation bank accounts aggregating to Rs.47,07,500/- which was allegedly claimed by the assessee as arising out of the sales and also on the opening balance of cash available with various branches of the assessee. However, we find from the Order of the learned AO that no documentary evidences were produced before the learned AO substantiating the sales made by the assessee and also on the cash book declaring the opening balance as on 08.11.2016. Since the claim made by the assessee is without any cogent evidences, the learned AO disbelieved the submissions made by the assessee while making the additions. It was also found that cash sales during the demonetization period is only Rs.2,10,946/-. The assessee has neither furnished cash flow statements, cash books, VAT returns, invoice for cash sales and confirmation from field employees before the Revenue authorities or even before us. In these circumstances, we find that the learned CIT(A) has rightly adjudicated the case by upholding the order of the learned AO and we therefore

find no infirmity in the order of the learned CIT(A). Thus the grounds raised by the assessee have no merits and hence dismissed.

7. In the result, appeal of the assessee is dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(SOUNDARARAJAN K)
Judicial Member

Sd/-

(BALAKRISHNAN S)
Accountant Member

Bangalore.

Dated:11.06.2026.

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| 1. Appellants | 2. Respondent |
| 3. CIT | 4. CIT(A) |
| 5. DR | 6. Guard file |

By order

Assistant Registrar,
ITAT, Bangalore.