

IN THE INCOME TAX APPELLATE TRIBUNAL
"E" Bench, Mumbai
Before Shri B.R. Baskaran (AM)& Ramlal Negi (JM)

I.T.A. No. 1255/Mum/2012
(Assessment Year 2007-08)

Sushila Hospital Pvt. Ltd. 35, B Tagore Nagar Vikroli East Mumbai-400 083. (Appellant)	Vs.	ITO 10(1)(4) Mumbai. (Respondent)
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PAN No.AAFCS5596P

Assessee by	None
Department by	Shri J. Saravanan
Date of Hearing	4.10.2016
Date of Pronouncement	4.10.2016

ORDER

Per B.R. Baskaran (AM) :-

The appeal filed by the assessee is directed against the order dated 14.10.2011 passed by learned CIT(A)-21, Mumbai and it relates to A.Y. 2007-08.

2. None appeared on behalf of the assessee even though notice of hearing was sent to the assessee on three occasions, of which two notices were returned back by the postal authorities. Since the assessee has filed this appeal way back in 2012, we proceed to dispose of the appeal ex parte, without presence of the assessee.

3. We have heard learned Departmental Representative and perused the record. We noticed that the assessee has filed its return of income for the year under consideration on 15.11.2007 declaring total income of ₹ 3,09,377/-. The assessee did not appear before the Assessing Officer and hence he completed the assessment to the best of his judgement u/s. 144 of the I.T. Act by making following additions:-

a) Depreciation	₹ 2,01,976/-
b) Interest	₹ 3,32,494/-
c) Credit card expenses	₹ 31,340/-
d) Conveyance expenses	₹ 30,000/-

4. In the appeal filed before the learned CIT(A), the first appellate authority noticed that the assessee did not pay taxes due as per the return of income. Hence he held that the appeal of the assessee cannot be admitted u/s. 249(4) of the Act. The assessee appears to have filed certain additional evidences, but the learned CIT(A) refused to admit them by holding that the assessee did not satisfy the conditions prescribed under rule 46A of the I T Rules. Accordingly he dismissed the appeal filed by the assessee.

5. Before us also, the assessee did not furnish any evidence to show that he has paid tax due on returned income. Hence we are of the view that learned CIT(A) was justified in dismissing the appeal on this legal point alone. Hence we do not find it necessary to adjudicate other issues.

6. In the result, appeal filed by the assessee is dismissed.

Order has been pronounced in the Court on 4.10.2016

Sd/-
(RAMLAL NEGI)
JUDICIAL MEMBER

Sd/-
(B.R.BASKARAN)
ACCOUNTANT MEMBER

Mumbai; Dated : 04/10/2016

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai

PS