

IN THE INCOME TAX APPELLATE TRIBUNAL
“H” Bench, Mumbai
Before S/Shri B.R. Baskaran (AM) & C.N. Prasad (JM)

I.T.A. No. 1171/Mum/2011
(Assessment Year 2001-02)

I.T.A. No. 1172/Mum/2011
(Assessment Year 2003-04)

I.T.A. No. 4094/Mum/2012
(Assessment Year 1999-2000)

I.T.A. No. 4095/Mum/2012
(Assessment Year 2000-01)

M/s. HMA Interlining Pvt. Ltd. C/o. Champa Galli 3 rd Floor Opp. M.J. Market Mumbai-400 002. PAN No.AACH5540B (Appellant)	Vs.	ACIT Circle 4(2) 3 rd Floor Aayakar Bhavan Marine Lines Mumbai-400 020. (Respondent)
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Assessee by	None
Department by	Shri Randhir Gupta
Date of Hearing	30.5.2016
Date of Pronouncement	30.5.2016

ORDER

Per Bench :-

All these appeals filed by the assessee are directed against the orders passed by learned CIT(A)-11, Mumbai.

2. ITA No. 1171/Mum/2011 & ITA No. 1172/Mum/2011 relate to the penalty levied u/s. 271(1)(c) of the Act for A.Y. 2001-02 and 2003-04 respectively. Other two appeals relate to the quantum assessment proceedings pertaining to A.Y. 1999-2000 and 2000-01.

3. None appeared on behalf of the assessee even though adjournment, on earlier occasions, was given at the specific request of the assessee. Hence we proceed to dispose of these appeals ex-parte, without presence of the assessee.

4. We have heard learned Departmental Representative and perused the record. We noticed that the assessee did not appear before learned CIT(A) in all these appeals and hence the first appellate authority was constrained to pass ex-parte orders. We noticed from the order passed by learned CIT(A) for A.Y. 2001-02 that the Tribunal had considered the appeal of the assessee on an earlier occasion in ITA No. 2223/Mum/2005 for that year and the matter was restored to the file of the learned CIT(A) to dispose of the appeal afresh, as the assessee did not appear before the first appellate authority on the first occasion. However, in the set aside proceedings also, the assessee did not appear before Ld CIT(A) and hence he has passed ex-parte orders.

5. On perusal of the orders passed by learned CIT(A), we noticed that the assessee did not file any material before the first appellate authority to contradict the findings given by the Assessing Officer. Before us also, the assessee has not furnished any material in order to compel us to interfere with the orders passed by learned CIT(A). Under these set of facts, we have no other option, but to confirm the orders passed by learned CIT(A) in all these appeals.

6. In the result, all these appeals filed by the assessee are dismissed.

Order has been pronounced in the Open Court on 30.5.2016.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

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

Mumbai; Dated : 30/5/2016

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//

PS

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai