

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Before Shri B.R. Baskaran (AM)

I.T.A. No. 1225/Mum/2017 (Assessment Year 2011-12)
I.T.A. No. 1224/Mum/2017 (Assessment Year 2012-13)

Shri Rameshchandra M. Tripathi 13, Rustomjee, Adarsh Regency, Adarsh Nagar Malad West Mumbai-400 064. PAN : AADPT9305J (Appellant)	Vs.	ITO 13(1)(1) Room No. 225 Aayakar Bhavan M.K. Road New Marine Lines Mumbai-400 020. (Respondent)
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Assessee by	None
Department by	Ms. N. Hemlatha
Date of Hearing	16.10.2017
Date of Pronouncement	16.10.2017

ORDER

Both these appeals filed by the assessee are directed against the order passed by the learned CIT(A)-21, Mumbai and they relate to A.Y. 2011-12 & 2012-13.

2. None appeared on behalf of the assessee even though notice of hearing was sent by registered post on more than one occasion. Hence, we proceed to dispose of the appeals ex-pare, without presence of the assessee.

3. I heard learned Departmental Representative and perused the record. In A.Y. 2011-12, the assessee is aggrieved by the decision of the learned CIT(A) in confirming the addition relating to income from house property, bogus purchases, disallowance u/s. 40(a)(ia) of the Act, addition u/s. 41(1), disallowance relating to depreciation and disallowance of deduction claimed under Chapter VI-A.

4. In A.Y. 2012-13, the assessee aggrieved by the decision of the learned CIT(A) in confirming the addition relating to income from house property and disallowance of interest and depreciation.

5. I noticed that the assessee did not appear before the learned CIT(A) also and hence the first appellate authority has passed the orders ex-parte, without presence of the assessee. I noticed that the learned CIT(A) has passed the order giving proper reasoning. Before the Tribunal the assessee did not file any material to compel me to interfere with the orders passed by the learned CIT(A). Under these set of facts, I have no other option but to confirm the order passed by the learned CIT(A) in both the years.

6. In the result, both the appeals filed by the assessee are dismissed.
Order has been pronounced in the Court on 16.10.2017.

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

Mumbai; Dated : 16/10/2017

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