

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "I", MUMBAI**

**BEFORE SHRI C.N. PRASAD, HON'BLE JUDICIAL MEMBER AND  
SHRI N.K. PRADHAN, HON'BLE ACCOUNTANT MEMBER**

**ITA NO.358/MUM/2017 (A.Y: 2012-13)**

Shree Raj Rajeshwari Industries  
Private Limited  
14, shah House, Opp Khar Police  
station, Khar west, Mumbai 400 052

v. Income Tax Officer – 13(2)(3)  
Mumbai

**PAN: AAACR 3535 J**

**(Appellant)**

**(Respondent)**

<b>Assessee by</b>	<b>: None</b>
<b>Department by</b>	<b>: Shri G.N. Makwana</b>
<b>Date of Hearing</b>	<b>: 23.10.2017</b>
<b>Date of Pronouncement</b>	<b>: 31.10.2017</b>

**ORDER**

**PER C.N. PRASAD (JM)**

1. This appeal is filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-2, Mumbai dated 09.11.2016 for the Assessment Year 2012-13.

2. In spite of issue of notice, none appeared on behalf of the assessee nor any adjournment was sought. The assessee also did not appear before the Ld.CIT(A) and an exparte order was passed by the Ld.CIT(A)

sustaining the disallowance on depreciation of fixed assets and also sustained the disallowance made by the Assessing Officer towards bogus purchases. Since the assessee did not appear in spite of issue of notice, we proceed to dispose off this appeal on hearing Ld.DR.

3. Ld.DR referring to the Assessment Order submits that assessee made additions to fixed assets i.e. plant and machinery and in the course of Assessment Proceedings the Assessing Officer noticed that certain bills produced by the assessee in respect of purchases of assets were in fact issued by the Hawala dealers according to the Sales Tax Department, and those dealers only provided entries without any supply of goods as listed in the website of the Sales Tax Department. Except providing the bills the assessee could not produce any corroborative evidence of transportation of goods to the assessee, delivery challan etc., The parties are also not produced for verification. Therefore the Ld.DR submits that since the primary onus was not discharged by the assessee to show that these purchases were genuine the Assessing Officer treated the said purchases as non-genuine as they were obtained only from the Hawala operators. Similarly the Ld.DR submits that while computing the book profits the Assessing Officer disallowed depreciation on additions to electrical installations and additions to factory premises. Similarly coming to the staff medical expenses, Ld.DR submits that assessee though asked to

provide documentary evidence in respect of the expenditure incurred for exigencies of business the assessee did not provide any details and therefore the Assessing Officer disallowed the said expenditure and the Ld.CIT(A) affirmed the same as the assessee could not substantiated the claim by providing documentary evidences.

4. We have perused the orders of the authorities below and heard the Ld.DR. The additions/disallowance made by the Assessing Officer have been sustained by the Ld.CIT(A) as assessee could not prove its claims with evidences. The findings of the Assessing Officer as well as the Ld.CIT(A) have not been rebutted by the assessee with evidences even before us. Thus we sustain the order of the Ld.CIT(A) and dismiss the grounds raised by the assessee.

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

Order pronounced in the open court on the 31<sup>st</sup> October, 2017.

Sd/-  
**(N.K. PRADHAN)**  
**ACCOUNTANT MEMBER**  
Mumbai / Dated 31/10/2017  
VSSGB, SPS

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

**Copy of the Order forwarded to:**

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

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mum**