

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI

BEFORE SHRI G.S. PANNU, AM AND SHRI AMARJIT SINGH, JM

आयकरअपीलसं/I.T.A. No.2219/M/2014

(निर्धारणवर्ष / Assessment Year: 2009-10)

M/s Arhamm Diamond Jewellery P. Ltd. 1 st Floor, 6 Sambhav Darshan, 226 Raja Mumbai. Pin:400004	बनाम/ Vs.	ITO 5(1)(1)
स्थायीलेखासं. / जी आइ आरसं. / PAN/GIR No. : AAFCA0219D		
(अपीलार्थी/ Appellant)	..	(प्रत्यर्थी / Respondent)
Assessee by:	None	
Department by:	Shri Saurabh Deshpande(DR)	

सुनवाईकीतारीख / Date of Hearing:12.09.2017
घोषणाकीतारीख /Date of Pronouncement:.30.11.2017
आदेश / ORDER

PER AMARJIT SINGH, JM:

The assessee has filed the present appeal against the order dated 21.11.2013 passed by the Commissioner of Income Tax(Appeals)-9, relevant to the A.Y. 2009-10.

2. The assessee has raised the following grounds:-

1. That the impugned order passed by Ld. Assessing Officer are without due compliance of the principle of stare decision and the laws laid down by the courtsand hence it should be set aside;

2. That addition made of Rs.7,12,904/- made by the Ld. assessing officer to returned income should be set aside.;
3. That the additions of car expense of Rs.3,91,757/- on grounds and facts should be set aside.
5. That on the grounds and facts the travelling expenses and hotel expenses incurred abroad for the purpose of business amounting to Rs.98,470/- should not be disallowed and added as income.
6. That Rs.125/- disallowed u/s 14A of earning of interest income on the shares of co-operative bank from where the appellant has availed financial facility should not be disallowed and added as income.
7. Any other grounds which appellant reserved his rights to add, alter or amend at the time of hearing.”

3. The brief facts of the case are that the assessee filed its return of income on 27.09.2009 declaring total income to the tune of Rs.11,82,860/-. The return was processed u/s 143(1) of the I.T. Act, 1961. Thereafter, the case was selected for scrutiny under CASS-10. The notice u/s 143(2) of the Act dated 20.08.2010 was issued and served upon the assessee. Thereafter, the notice u/s 142(1) of the Act dated 06.01.2011 was issued and served upon the assessee. The assessee company is carrying the business of manufacturer and dealer in diamond jewellery and cut and polished diamonds. During the year, the assessee has shown cost of material purchased of Rs.4,72,49,526/- and sale at Rs.5,61,49,812/-. The assessee claim the depreciation to the extent of Rs.2,22,552/-, car expenses of Rs.3,91,757/-, Travelling expenses and hotel expenses to the extent of Rs.98,470/- and expences to earn the exempt income to the extent of Rs.125/- u/s 14A of the

Act. Out which an amount of Rs.7,12,904/- was declined and income of the assessee was assessed to the tune of Rs.18,95,770/-. The assessee was not satisfied, therefore, filed an appeal before the CIT(A) who confirmed the addition, therefore, the assessee filed the present appeal before us.

4. We have heard the argument advanced by the Ld. Representative of the parties and perused the record. The assessee failed to appear before us despite the service of notice, therefore, the assessee is being proceeded against *ex parte* and the issues are being decided in view of the material available on record. The assessee filed an appeal 45 days delayed. The assessee took the plea that the copy of order passed by the CIT(A) was received by him delayed, therefore, the present appeal has been filed delayed, therefore, the delay is liable to be condoned. In view of the reasons mentioned in the application supported by the affidavit and we deem it necessary to decide the matter on merits we condoned the delay. On merits we observed that the assessee nowhere filed any evidence in support of the claim. No material of any kind in connection with the disallowance of claim of depreciation and car expenses and Travelling and hotel expenses and disallowance of Rs.125/- u/s 14A of the Act is on record. However, the Ld. Representative of the department has argued that the assessee failed to substantiate his claim before the AO as well as the CIT(A) and failed to appear before the court, therefore, an appeal is liable to

be dismissed. Anyhow, apparently no one is representing the case of the assessee and no material of any kind was produced before us to substantiate the claim of the assessee. Therefore, all the issues are decided in favour of the revenue against the assessee.

5. In the result, the appeal of the assessee is hereby ordered to be dismissed.

Order pronounced in the open court on 30.11.2017

Sd/-

(G.S PANNU)

लेखासदस्य / ACCOUNTANT MEMBER
मुंबई Mumbai; दिनांक Dated :30 .11.2017

Sd/-

(AMARJIT SINGH)

न्यायिकसदस्य/JUDICIAL MEMBER

v.p.singh

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. आयकरआयुक्त (अपील) / The CIT(A)-
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापितप्रति //True Copy//

उप/सहायकपंजीकार

(Dy./Asstt.Registrar)

आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai