

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

**BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER AND
SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.6915/M/2014
Assessment Year: 2010-11**

M/s. Kamla Landmarc Properties, Shanti Vimal, Ground Floor, P. M. Road, Vile Parle (E), Mumbai - 400 057 PAN: AAHFK 1108L	Vs.	ACIT 21(1), Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : None
Revenue by : Shri M.V. Rajguru, D.R.

Date of Hearing : 06.03.2018
Date of Pronouncement : 10.04.2018

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal has been preferred by the assessee against the order dated 10.09.2014 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2010-11.

2. The only issue raised by the assessee in the grounds of appeal is against the confirmation of penalty of 17,38,125/- by Ld. CIT(A) as levied by the AO under section 271(1)(c) of the Income Tax Act.

3. At the outset, we would like to mention that neither the assessee nor its authorised representative appeared before

the Bench when the case was called up for hearing nor any application for adjournment was filed despite service of notice through RPAD. We have noted that the case of the assessee was fixed on various dates for 22.12.16, 15.05.17, 19.09.17, 24.10.17 and 06.03.18 but none appeared on behalf of the assessee. Under these circumstances, we have no option but to dispose off the matter after considering the merits of the case and after hearing the Ld. D.R.

4. The Ld. D.R., vehemently submitted before us that the issue involved in the appeal is qua the upholding of penalty by Ld. CIT(A) who has passed the appellate order after considering the merits in this case and therefore, the same should be upheld.

5. Having heard the Id DR and perusing relevant records as placed before us, we find that the Ld. CIT(A) has considered the contentions and arguments of the assessee and decided the issue on merits. After perusing the facts before us, we are of the considered view that the finding of Ld. CIT(A) appears to be correct and there is nothing before us to controvert the said findings. Under these circumstances, we are inclined to uphold the order of Ld. CIT(A). Accordingly, the appeal of the assessee is dismissed.

Order pronounced in the open court on 10.04.2018.

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

**Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER**

Mumbai, Dated: 10.04.2018.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.