

आयकर अपीलिय अधीकरण, न्यायपीठ – “D” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “D” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.1230/Kol/2017
Assessment Year :2012-13

M/s Apex Dealcom Pvt. Ltd., 28, Armenian Street, 1 st Floor, Kolkata-700 001 [PAN No.AAKCA 2393 R]	V/s.	Income Tax Officer, Ward-4(3), Aayakar Bhawan, P-7 Chowringee Square, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri G. Hangshing, CIT-DR
सुनवाई की तारीख/Date of Hearing	04-06-2018
घोषणा की तारीख/Date of Pronouncement	13-06-2018

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 is directed against the Commissioner of Income Tax (Appeals)-23, Kolkata's order dated 17.02.2017, passed in case No.21/CIT(A)-23/W-4(3)/16-17. Upholding Assessing Officer's action adding its share premium amount of ₹20,54,94,300/- in ex parte assessment order dated 27.02.2015, in proceeding u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

2. Case called twice none-appears at the assessee's behest. The registry has already sent an RPAD to the assessee on 20.04.2018 of today's hearing. We therefore proceed ex parte against the assessee in the instant appeal.

3. We now advert to merits of assessee's sole substantive grievance. It appears that the Assessing Officer as well as CIT(A) have passed their respective orders ex parte against the assessee whilst adding the impugned share premium of ₹20,54,94,300/- during the course of assessment as upheld in lower appellate proceedings. The same sufficiently indicates that the assessee has throughout been not interested in prosecuting its grievance.

4. Coming to merits as well, we find that both the lower authorities have raised serious questions doubting identity, genuineness and creditworthiness of assessee's impugned share premium. There is no paper book filed in the instant case filed rebutting the said clinching findings. The Assessing Officer as well as CIT(A) have passed detailed orders in making the impugned addition. We therefore see no reason to interfere with the same.

5. This appeal is accordingly dismissed.

Order pronounced in the open court 13/06/2018

Sd/-

(लेखा सदस्य)

(Dr. A.L. Saini)

(Accountant Member)

Kolkata,

*Dkp, Sr.P.S

दिनांक:- 13/06/2018 कोलकाता ।

Sd/-

(न्यायिक सदस्य)

(S.S.Godara)

(Judicial Member)

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-M/s Apex Dealcom Pvt. Ltd 28, Armaniina St. 1st Fl, Kolkata-001
2. प्रत्यर्थी/Respondent-ITO Ward-4(3), Aayakar Bhawan, P-7, Chowringhee Sq. Kolkata-69
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata sent through (e-mail)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

Sr. Private Secretary, Head of
Office/DDO

आयकर अपीलीय अधिकरण,

कोलकाता ।