

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

**BEFORE HON'BLE SHRI R. C. SHARMA, AM &
SHRI HON'BLE SANDEEP GOSAIN, JM**

आयकरअपीलसं./ I.T.A. No. 2515/Mum/2017
(निर्धारणवर्ष / Assessment Year: 2012-13)

Raj Developers 1304 Maharaja Tower Kanya Pada Gokuldham Film City Rd. Goregaon(east) Mumbai-400063	बनाम/ Vs.	ITO 30(3)(1) Room No. 104, 1 st floor, C-13, Pratyakshakar Bhavan, Bandra Kurla Complex, Bandra(east) Mumbai-400 061
स्थायीलेखासं./जी आइ आरसं./PAN/GIR No. AAKFR3925M		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondentby	:	Shri Chaitanya Anjaria, DR

सुनवाईकीतारीख/ Date of Hearing	:	07/08/2018
घोषणाकीतारीख / Date of Pronouncement	:	08/08/2018

आदेश / ORDER

Per Sandeep Gosain, Judicial Member:

The present Appeal filed by the assesseeis against the order of Commissioner of Income Tax (Appeals)-41, Mumbai, dated 20.01.17 for AY 2012-13.

2. At the very outset, our attention was drawn to the orders passed by respective revenue authorities i.e. AO as well as Ld. CIT(A). From the perusal of the orders, we noticed that assessee was ex-parte before the AO and therefore Assessment order u/s 144 of the I.T. Act was passed.

Subsequently, assessee filed appeal before Ld. CIT(A) after a delay of 230 days and Ld. CIT(A) after condoning the delay had dismissed the appeal on merits by dealing with the grounds raised by the assessee. The operative portion of the order passed by Ld. CIT(A) is contained in para n. 7, which is reproduced below:-

7. I have gone through statement of facts, grounds of appeal and assessment order. First of all, it is found that the AO was justified in passing the assessment order u/s 144. He issued 10 notices of hearing. The assessee neither filed any adjournment petition nor attended the hearing in response to any of the notices. Further, the additions made are also found to be rational and justified. For example, in respect of unsecured loans of Rs. 4,16,45,645/-, the AO has

disallowed only 10% of these loans. In case of various expenses claimed, the AO has disallowed only 10% of such expenses. In case of investment in immovable property as per AIR information, the entire addition was made for the reason that the source was not substantiated by filing details and evidences. In view of above, the order u/s 144 as well as quantum of additions are found to be justified. In view of above, all the grounds of appeal are rejected.

After having going through the records, we find that the AO was justified in passing Assessment order u/s 144 of the I.T. Act as even in spite of 10 notices, the assessee had neither appeared before the AO nor submitted any documentary evidence.

Before Ld. CIT(A) again, nobody appeared and the conduct of the assessee with regard to continuous absence demonstrates that assessee was not interested in pursuing the appeal.

Even before us, neither the assessee nor his representative has appeared. Apart from that no paper book has been filed and

the findings of the revenue authorities have also not been controverted or rebutted. Therefore in these circumstances, we have no other option except to dismiss the appeal of the assessee. We see no reasons for us to interfere into or deviate from the findings so recorded by the Ld. CIT (A). Hence, we are of the considered view that the findings so recorded by the Ld. CIT (A) are judicious and are well reasoned and consequently, the grounds raised by the assessee are **dismissed**.

3. In the net result, the appeal filed by the assessee stands **dismissed** with no order as to cost.

Order pronounced in the open court on 8th August, 2018.

Sd/-

Sd/-

(R.C. Sharma)

(Sandeep Gosain)

लेखासदस्य / Accountant Member

न्यायिकसदस्य / Judicial Member

मुंबई Mumbai; दिनांक Dated : 08.08.2018

Sr.PS. Dhananjay

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

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

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार

(Dy./Asstt.Registrar)

आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai