

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ,चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, CHENNAI**

श्री एन. आर. एस .गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्यके समक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

**आयकरअपीलसं/.I.T.A. No. 1230/Chny/2018**

**निर्धारणवर्ष/Assessment Year : 2013-14**

Smt. T. Maheswari,  
No. 63/3, Old No. 34/3,  
Aishwarya Manor,  
MGR Road, Kalashetra Colony,  
Besant Nagar, Chennai – 600 090.  
Chennai – 600 002.

The Deputy commissioner of Income  
Tax,  
Central Circle 2(1),  
Chennai.

**[PAN: AHRPM 1076E]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

Assessee by  
Revenue by

: None  
: Shri G.D. Jayanthi Angayarkanni, JCIT

सुनवाईकीतारीख/Date of Hearing

: 30.08.2018

घोषणाकीतारीख/Date of Pronouncement

: 25.09.2018

**आदेश/ O R D E R**

**PER S. JAYARAMAN, ACCOUNTANT MEMBER:**

The assessee filed this appeal against the order of the Commissioner of Income Tax (Appeals)-18, Chennai in ITA No. 64/16-17 dated 31.01.2018 for assessment year 2013-14.

2. Smt. T. Maheswari, the assessee, an individual deriving income from salary and other sources. While completing the assessment u/s. 143(3) r.w.s. 153A, the assessee's claim of Rs. 23,15,000/- under the head Repairs and Maintenance/ office building was rejected by the Assessing Officer for the reason that on verification of earlier and subsequent assessment records, the assessee has not reported any business income which clearly indicated that the assessee is not indulged in running regular business. In sworn statement also the assessee confirmed that she derives income from salary, house property and income from other sources. Thus, if any expenditure incurred during the year under consideration towards repairs should be capitalised. Further, the expenditure routed through banking channel alone cannot be treated as the expenditure incurred by the assessee towards repairs of the said office premises. It may be cost of improvement of the said property. Hence, the AO refused to allow assessee's claim of such expenditure. However, the AO held such expenditure as a capital expenditure, and hence added to the asset value and on the resultant sum computed depreciation at applicable rate and allowed it. The AO disallowed the balance sum. Aggrieved, the assessee filed an appeal before the Ld. CIT(A). During the appellant proceedings, the Ld. CIT(A) required the assessee to submit bills/ vouchers in support of her claim. Since, the assessee could not produce any proof to cross-verify with reference to breakup of the impugned expenditure, the Ld. CIT(A) dismissed the appeal. Aggrieved, the assessee filed this appeal.

3. At the time of hearing, none appeared from the assessee's side, though the hearing notice was served on assessee on 29.06.2018 and its acknowledgement was placed on the record.
4. We heard the Ld. DR and gone through the records. Since, the assessee has not placed any material before us to dislodge the findings recorded by the lower authorities, the appeal is dismissed.
5. In the result, the assessee's appeal is dismissed.

Order pronounced on Tuesday, the 25<sup>th</sup> day of September, 2018 at Chennai.

**Sd/-**

(एन.आर.एस .गणेशन)

**(N.R.S. GANESAN)**

**न्यायिकसदस्य/Judicial Member**

**Sd/-**

(एसजयरामन)

**(S. JAYARAMAN)**

**लेखासदस्य/Accountant Member**

चेन्नई/Chennai,

दिनांक/Dated: 25<sup>th</sup> September , 2018

**JPV**

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent  
4. आयकरआयुक्त/CIT 5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)  
6. गार्डफाईल/GF