

IN THE INCOME TAX APPELLATE TRIBUNAL

“SMC-A” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER

ITA No.3302/Bang/2018
Assessment Year : 2015-16

Shri B.S. Manjunath, No. 1511, 17 th Main, Behind Woodys Hotel, 2 nd Phase, J.P. Nagar, Bangalore – 560 078. PAN: AFZPM4496C	vs.	The Income Tax Officer, Ward – 4 (3) (3), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri A. Ramesh Kumar, JCIT (DR)

Date of hearing	:	14.01.2019
Date of Pronouncement	:	18.01.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the assessee which is directed against the order of Id. CIT(A)-4, Bangalore dated 25.09.2018 for Assessment Year 2015-16.

2. The grounds raised by the assessee are as under.

“1. The order passed by the learned CIT(A) to the extent is against the appellant is opposed to law, weight of evidence, natural justice, facts and circumstances of the case.

2. The Appellant denies himself liable to be assessed over and above the returned income of Rs.11,07,824/- under the facts and circumstances of the case.

3. The learned CIT(A) has erred in law and facts in denying the appellant's claim towards the cost of improvement amounting to Rs.10,70,000/- under the facts and circumstances of the case.

4. The Appellant denies himself to be charged to interest under 234A, 234B and 234C of the Income Tax Act, 1961 under the facts and circumstances of the case. The levy is bad both on the extent levied and the rate levied which are not discernable from the order. Without prejudice to the quantification of the extent of interest it appears to be excessive and requires to be corrected.

5. The Appellant craves to leave to add, alter, delete or substitute any of the grounds urged above.

6. In the view of the above and the other grounds that may be urged at the time of hearing of the appeal, the Appellant prays that the appeal may be allowed in the interest of equity and justice.”

3. This appeal was filed by the assessee on 12.12.2018 and on the same date, the Registry issued a notice to the assessee along with defect memo in which it was pointed out that Col. Nos. 3A and 3B are not filled up and appeal fee not filed in minor head 300 etc. In that notice, date of hearing was also fixed on 14.01.2019. This notice and defect memo were sent to assessee by RPAD which has not come back unserved and hence, service of notice and defect memo is presumed. In spite of this, on the appointed date of hearing i.e. on 14.01.2019, none appeared on behalf of the assessee and there is no request for adjournment also. Till this date, the defects are also not removed and hence, it is inferred that the assessee is not interested in prosecuting the appeal and hence, the same is dismissed as unadmitted by following the Tribunal order rendered in the case of CIT Vs. Multiplan India Ltd. as reported in 38 ITD 320 (Del).

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,
Dated, the 18th January, 2019.
/MS/

Copy to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.