

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "SMC", MUMBAI

BEFORE SHRI A.K. GARODIA, ACCOUNTANT MEMBER

ITA No. 3098/Mum/2018
Assessment Year : 2011-12

Late Sam Burjorji Jijina, Legal Rep: Shirin Sam Jijina, 17, Ahura Apartments, Gun Powder Road, Mazgaon, MUMBAI [PAN : AAEPJ3983D]	Vs.	Income Tax Officer-11(3)(3), MUMBAI
(Appellant)		(Respondent)

Appellant By : NONE
Respondent By : Shri Vijay Kumar Soni, DR

Date of Hearing : 30-01-2019	Date of Pronouncement : 01-02-2019
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ORDER

This appeal is filed by the assessee and the same is directed against the order of the Commissioner of Income Tax(Appeals)-7, Mumbai, dated 06-03-2018 for the AY. 2011-12.

2. This appeal was fixed for hearing on 30-01-2019. Notice of hearing was sent to the assessee by RPAD on the address provided by the assessee in Form No. 36 i.e. the appeal memo.

The said notice has come back un-served. The assessee has not intimated about any new address and hence, service of notice on the assessee is not possible. None appeared on behalf of the assessee and at the time of hearing, there is no request for adjournment. Therefore, in the present facts, the appeal of the assessee was heard *ex-parte qua* the assessee.

3. Ld. DR for the Revenue supported the order of the authorities below.

4. I have considered the submissions of Ld. DR for the Revenue and gone through the orders of the authorities below and material available on record. I find that the only issue in dispute is regarding disallowance of total expenses of Rs. 1.12 Lakhs claimed by the assessee as expenses towards business and entertainment expenses of Rs. 72,000/- and towards law books, periodicals and Gen. Rs. 40,000/- against the remuneration from the firm in which assessee was a partner. This issue was decided by the Ld. CIT(A) by following the Tribunal's order rendered in the case of Sanjay Rambhia Vs. ITO in ITA No. 5621/Mum/2010, in which it was held that when the business or profession is carried on by the firm and not by the partner concerned, no deduction on account of any

expenditure claimed to be incurred for professional or business man in individual capacity could be allowed. Under this factual and legal position, I find no reason to interfere with the order of the Ld. CIT(A). Grounds raised by assessee are rejected.

5. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 1st day of February, 2019

Sd/-
(A.K. GARODIA)
लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/Mumbai; दिनांक/Dated : 1st February, 2019

TNMM

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A), Mumbai
4. आयकर आयुक्त / CIT, Mumbai
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asst. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai