

**IN THE INCOME TAX APPELLATE TRIBUNAL  
BANGALORE BENCHES "B", BANGALORE**

**Before Shri N.V.Vasudevan, VP & Shri B.R.Baskaran, AM**

ITA No.538/Bang/2017 : Asst.Year 2012-2013

M/s. Khim Engineering Industries Private Limited C/o. S.Krishnaswamy & Co. Chartered Accountants No.389/1, 7 <sup>th</sup> Main, 42 <sup>nd</sup> Cross, 5 <sup>th</sup> Block, Jayanagar Bangalore – 560 041. <b>PAN : AABCB7369N.</b>	Vs.	The Dy.Commissioner of Income-tax, Circle 4(1)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : --- None ---

Respondent by : Shri R.N.Siddappaji, Addl.CIT

<b>Date of Hearing : 13.02.2019</b>	<b>Date of Pronouncement : 13.02.2019</b>
-------------------------------------	---

**ORDER**

**Per B.R.Baskaran, AM :**

The appeal filed by the assessee is directed against the order dated 27.09.2016 passed by the learned CIT(A)-4, Bangalore and it relates to assessment year 2012-2013.

2. The assessee is aggrieved by the decision of the learned CIT(A) in confirming addition of Rs.108.00 lakh made by the Assessing Officer u/s 40A(2)(b) of the Act.

3. None appeared on behalf of the assessee. We noticed that the notice issued by the registry has been duly served upon the assessee. Hence, we proceed to dispose of the appeal *ex parte*, without the presence of the assessee. We noticed that the Assessing Officer was constrained to make the

impugned disallowance u/s 40A(2)(b) of the Act since the assessee did not furnish any details to substantiate its claim. Before the learned CIT(A) also the assessee did not furnish the details. Before us also nothing was furnished. Hence we have no other option, but to confirm the order passed by the learned CIT(A).

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

Order pronounced on this 13<sup>th</sup> day of February, 2019.

Sd/-  
**(N.V.Vasudevan)**  
**Vice-President**

Sd/-  
**(B.R.Baskaran)**  
**ACCOUNTANT MEMBER**

Bangalore ; Dated : 13<sup>th</sup> February, 2019.  
Devdas\*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The Pr.CIT-7, Bengaluru.
4. CIT(A)-7, Bengaluru.
5. DR, ITAT, Bangalore
6. Guard file.

True copy

BY ORDER,

(Asstt. Registrar)  
**ITAT, Bangalore**