

IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE

BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SHRI LALIET KUMAR GADALE, JUDICIAL MEMBER

SN	ITA No.	Asst. Year
1	1009/Bang/2016	2006-07
2	1010/Bang/2016	2007-08
3	1011/Bang/2016	2008-09
4	1012/Bang/2016	2008-09
5	1013/Bang/2016	2009-10
6	1014/Bang/2016	2010-11
7	1015/Bang/2016	2011-12
8	1016/Bang/2016	2011-12

M/s Jain Farms Pvt. Ltd., No.59/1, Nakoda Arcade, 3 rd Floor, DVG Road, Basavangudi, Bangalore-560 102.	Vs.	The Income-tax Officer, Ward-11(2), Bangalore.
APPELLANT		RESPONDENT

SN	ITA No.	Asst. Year
1	1017/Bang/2016	2006-07
2	1018/Bang/2016	2007-08
3	1019/Bang/2016	2008-09
4	1020/Bang/2016	2009-10
5	1021/Bang/2016	2010-11

M/s Jain Farms & Resorts Ltd., No.59/1, Nakoda Arcade, 3 rd Floor, DVG Road, Basavangudi, Bangalore-560 102.	Vs.	The Income-tax Officer, Ward-11(2), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri C.H Sundar Rao, CIT & Shri S Venkatesh, JDIT (DR)

Date of hearing	:	16.05.2019
Date of Pronouncement	:	16.05.2019

ORDER

PER BENCH

All these appeals have been filed by the respective assesseees and they relate to the years mentioned in the cause title above. Out of the above, the appeal filed by M/s Jain Farms P Ltd for assessment year 2008-09 and 2011-12 and numbered as ITA No.1012 & 1015/2016/Bang/16 respectively are directed against the revision order passed by Ld. Pr. CIT, Bangalore. The remaining appeals are directed against the appellate orders passed by Ld CIT(A) against the quantum assessment orders in the hands of both the assesseees herein.

2. None appeared on behalf of the assessee, even though the notice of hearing was sent by registered post on more than one occasion to the assessee. Hence we proceed to dispose of the appeals ex-parte, without the presence of the assessee.

3. We shall first take up the appeals relating to quantum assessment proceedings filed both the parties. Since the assessments have been completed in the hands of both the assesseees on common set of facts, all the appeals are being disposed of by this common order, for the sake of convenience.

4. We heard Ld D.R and perused the record. Both the assesseees herein are engaged in the business of farm land purchase, development and sales. Both the assesseees had filed original return

of income for all the years under consideration. The revenue carried out survey operations u/s 133A of the Act on 02-01-2013 in the hands of both the assessee herein and consequent thereto, the assessment years under consideration were reopened by issuing notices u/s 148 of the Act. The assessing officer completed the reopened assessments in the hands of both the assessee for all the years under consideration by making certain additions for want of evidences. The Ld CIT(A) also confirmed the same in all the years and hence both the parties have filed appeals before us.

5. We notice that the Ld CIT(A) has confirmed the additions by observing that the assessee have failed to prove the expenses claimed by it. There should not be any dispute that the responsibility to prove the claim of expenditure is placed upon the assessee and according to the tax authorities, the assessee have filed to prove the same with cogent evidences. In the grounds of appeal, it is stated that the Ld CIT(A) has refused to admit additional evidences and the same is in violation of Rule 46A of the I T Rules. However, we notice from the orders of Ld CIT(A) that the first appellate authority has duly forwarded the additional evidences to the assessing officer seeking remand report and the AO has also given remand report, meaning thereby, the Ld CIT(A) has taken a conscious decision on the additional evidences furnished by the assessee.

6. Before us, no material was placed to contradict the findings given by Ld CIT(A) and hence we do not have any reason to interfere

with the orders passed by Ld CIT(A) in the hands of both the assesseees for all the years under consideration.

7. We shall now take up the appeals filed by M/s Jain Farms Private Limited for assessment year 2008-09 and 2011-12 challenging the revision orders passed by Ld Pr.CIT u/s 263 of the Act. Before us, no material was placed by the assessee to show that the revision order passed by Ld Pr. CIT is contrary to law. Hence we do not find any reason to interfere with the same.

8. In the result, all the appeals of the assessee are dismissed.

Order pronounced in the Open Court on **16th May, 2019.**

Sd/-
(Laliet Kumar)
Judicial Member

Sd/-
(B.R Baskaran)
Accountant Member

Bangalore,
Dated, 16th May, 2019.

/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
.....
4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the
Sr. P.S.
6. Date of uploading the order on
website.....
7. If not uploaded, furnish the reason for doing so
.....
8. Date on which the file goes to the Bench Clerk
.....
9. Date on which order goes for Xerox &
endorsement.....
10. Date on which the file goes to the Head Clerk
.....
11. The date on which the file goes to the Assistant
Registrar for signature on the order
.....
12. The date on which the file goes to dispatch
section for dispatch of the Tribunal Order
.....
13. Date of Despatch of Order.
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