

आयकर अपीलीय अधिकरण  
मुंबई पीठ "सी "  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री एस. रिफौर रहमान, लेखा सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "C", MUMBAI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER  
आअसं. 265/मुं/2020(नि.व.2013-14)  
ITA NO. 265/MUM/2020 (A.Y.2013-14)

M/s. Pria Cept (India) Limited.  
Office No.301/302,  
Belapur Concorde Premises CHS,  
Plot No.66A, Sector -11, Behind Vijaya Bank,  
CBD Belapur, Navi Mumbai 400 614.  
**PAN: AACCP-2696-L**

: अपीलार्थी/ **Appellant**

बनाम/ Vs.

Deputy Commissioner of Income Tax,  
Central Circle -2(1),  
8<sup>th</sup> Floor, Room No.804, Old CGO Bldg Annex,  
Pratistha Bhavan, M.K.Road,  
Mumbai 400 020

: प्रत्यर्थी/ **Respondent**

Appellant by	:	None
Respondent by	:	Shri R.A.Dhyani
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	03/03/2022
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	03/03/2022

**आदेश/ ORDER**

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax(Appeals)-48, Mumbai [in short ' the CIT(A)'], dated 31/10/2019 for the Assessment Year 2013-14.

2. A perusal of the file shows that since the time appeal was listed for hearing for the first time on 19/07/2021, none has appeared to represent the assessee. The notice of hearing were repeatedly sent to the assessee through RPAD on the address mentioned in Form No.36 by the assessee. Some of the notices sent to the assessee were received back from the Postal Authorities with the remark "Left". The assessee has not furnished revised Form No.36 giving correct/current address for serving of the notices It seems the assessee is not interested in pursuing the appeal and has abandoned the same. Therefore, we proceed to decide this appeal with the assistance of Id.Departmental Representative and material available on record.

3. Shri R.A.Dhyani representing the Department vehemently supported the findings of CIT(A). The Id.Departmental Representative submitted that the assessee is recalcitrant. The assessee never appeared before Assessing Officer hence, the Assessing Officer was constrained to pass assessment order u/s. 144 of the Income Tax Act, 1961 [ in short ' the Act' ]. Even before CIT(A) the assessee was non-cooperative as is evident from the observations made in para-4 of the CIT(A) order. The Id.Departmental Representative prayed for dismissing appeal of the assessee.

4. The assessee in appeal has assailed the order of CIT(A) in confirming the additions made in assessment proceedings u/s. 144 of the Act. No material

is available before us controverting the findings of CIT(A) on merits of the addition. In the absence of any contrary material we are constrained to uphold the findings of First Appellate Authority. Hence, the appeal by assessee is dismissed.

Order pronounced in the open Court on Thursday, the 03<sup>rd</sup> day of March, 2022.

Sd/-

(S.RIFAUH RAHMAN )

लेखा सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated: 03/03/2022

Vm, Sr. PS(O/S)

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**प्रतिलिपि अग्रहित**Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त(अ)/ The CIT(A)-
4. आयकर आयुक्त CIT
5. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
6. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar)

**ITAT, Mumbai**