

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1958/PUN/2016
निर्धारण वर्ष / Assessment Year: 2011-12

Rohan Pereria, # 1, Stavely Road, Pune- 411001. PAN : ABFPP2377K	Vs.	ITO, Ward-7(1), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri S. P. Walimbe
Date of hearing : 17.05.2022
Date of pronouncement : 18.05.2022

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)- 5, Pune ['CIT(A)' for short] dated 31.05.2016 for the assessment year 2011-12.

2. Briefly, the facts of the case are that the appellant is an individual carrying on the business in the name and style of "Rohan Francis Pereria". The return of income for the assessment year 2011-12 was filed on 31.03.2013 declaring total income of

Rs.11,80,070/-. Against the said return of income, the assessment was completed by the Income Tax Officer, Ward-4(5), Pune ('the Assessing Officer') vide order dated 14.02.2014 passed u/s 143(3) of the Income Tax Act, 1961 ('the Act') at total income of Rs.75,01,807/-. While doing so, the Assessing Officer made addition of Rs.62,21,737/- by disallowing the development charges incurred on sale of land situated at Baner, Pune for want of evidence. The Assessing Officer also made addition on account of unexplained expenditure incurred on foreign travel expenses of Rs.1,00,000/-.

3. Being aggrieved by the above disallowances, an appeal was filed before the Id. CIT(A), who vide impugned order confirmed the action of the Assessing Officer as the appellant had failed to substantiate the expenditure incurred on development of land during the period from 1988-89 to 2006-07.

4. Being aggrieved by the above decision of the Id. CIT(A), the appellant is in appeal before us.

5. When the matter was called on for hearing, none appeared on behalf of the appellant-assessee despite due service of several

notices of hearing. Therefore, after hearing the ld. Sr. DR, we proceed to dispose of this matter on merits.

6. The ld. Sr. DR submitted that the ld. CIT(A) had dealt with all the contentions raised by the appellant before him by passing a reasoned order and the said order of the ld. CIT(A) does not require any interference.

7. We heard the ld. Sr. DR and perused the material on record. The issue in the present appeal raised through various grounds of appeal relates to the allowance of expenditure claimed as development expenditure on sale of land situated at Baner, Pune while computing the capital gains on the sale of said land. On careful perusal of the order of the Assessing Officer, it was clear that the claim made for allowance of development expenditure was disallowed for want of evidence in support of the expenditure incurred on development of the said land. Even before the ld. CIT(A), the appellant had not produced any evidence in support of the expenditure incurred on development of land. In the absence of any evidence in support of development of land, the claim cannot be allowed. Therefore, we do not find any merits in the contentions

raised by the appellant. Accordingly, the issue raised by the appellant through various grounds of appeal stands dismissed.

8. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 18th day of May, 2022.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 18th May, 2022.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-5, Pune.
4. The Pr. CIT-4, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.