

आयकर अपीलिय अधिकरण "बी" न्यायपीठ पुणे में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE**

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
 AND  
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

आयकर अपील सं. / ITA No.2659/PUN/2017  
निर्धारण वर्ष / Assessment Year : 2013-14

Mr. Sameer S. Belvalkar,  
 1175/1, Nirmity Eminence,  
 4<sup>th</sup> Flr., Nr. Mehendale Garage,  
 Erandwane, Pune - 411004

PAN : AEDPB4169C

.....अपीलार्थी / Appellant

**बनाम / V/s.**

DCIT, Circle - 3,  
 Pune

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
 Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 24-03-2022

घोषणा की तारीख / Date of Pronouncement : 09-06-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the assessee against the order dated 30-08-2017 passed by the Commissioner of Income Tax (Appeals)-3, Pune [‘CIT(A)’] for assessment year 2013-14.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent and set ex-parte. Therefore, we proceed to dispose of the appeals by hearing the ld. DR and perusing the material available on record.

3. The assessee raised four grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A) is justified in confirming the addition of Rs.27,61,201/- made on account of development expenses in the facts and circumstances of the case.

4. Heard Id. DR and perused the material available on record. We note that the assessee along with his brother sold piece of land admeasuring 13633 sq. mtrs. out of total area of 19147 sq. mtrs. According to the assessee, development expenses of Rs.1,42,34,400/- incurred on the said sold land of 13633 sq. mtrs. through his sister concern M/s. Belvalkar Housing Company. The AO observed that the bill submitted by the assessee was for S. No. 1185B which includes both parts i.e. sold piece of land and remaining piece of land retained by the assessee covering entire plot of 19147 sq. mtrs. The assessee vide submission dated 10-03-2016 explained that the development cost of Rs.1,42,34,400/- was incurred only for sold land covering 13633 sq. mtrs. but not for entire plot of 19147 sq. mtrs. The AO held that the assessee made a wrong claim and accordingly excess claim of Rs.27,61,001/- (Rs.55,22,002/- at 50%) being the share of assessee was added to the total income of the assessee. We find the AO discussed the same in Para No. 12 of assessment order and the CIT(A) considered the same at Para No. 5.1 of the impugned order. The AO held that the claim of development expenses is manipulated as there were no such entry to that effect in the books of the assessee or in the books of his sister concern i.e. M/s. Belvalkar Housing Company and it is also mentioned that the entire plot was developed at the same time. The CIT(A) observed that no evidences corroborating the plea of assessee was produced before the AO and no such evidence as ever produced in the First Appellate authority also. Having held so the CIT(A) confirmed the disallowance made by the AO on account of development expenses to the

share of assessee. We note that this Tribunal issued as many as 12 notices to the assessee intimating the date of hearing but however the assessee sought adjournment through his own letter and also through his authorized representative. As on this day, we find no submissions or evidences supporting the claim of assessee are filed before us. We note that on perusal of the order of both the authorities below, the assessee contended that the development expenses were incurred only to the sold piece of land but not for the entire land and as discussed above no evidences filed before both the authorities below in support of his claim, we find no such evidence filed before us. In the absence of which we find the order of CIT(A) is justified. Accordingly, grounds raised by the assessee are dismissed.

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

Order pronounced in the open court on 09<sup>th</sup> June, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 09<sup>th</sup> June, 2022.

रवि

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

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

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune