

आयकर अपीलीय अधिकरण  
मंडळ पीठ "एस एम सी "  
श्री विकास अवस्थी. न्यायिक सदस्य एवं  
श्री एम बालगणेश, लेखाकार सदस्य के समक्ष  
IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC ", MUMBAI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
आअसं. 7443/मुं/2019 (नि.व. 2015-16)  
ITA NO. 7443/MUM/2019(A.Y.2015-16)

M/s. Avani Auto World,  
Balaji House, Srushti Complex,  
Inside Hiranandani Estate, G.B.Road,  
Thane (West)- 400 607.

PAN: AATFA-3293-J

..... अपीलार्थी /Appellant

बनाम Vs.

ACIT- 28(1),  
Room No.306, 3<sup>rd</sup> Floor, Tower No.6,  
Vashi Rly. Station Complex,  
Vashi, Navi Mumbai 400 703 .

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None

प्रतिवादी द्वारा/Respondent by : Shri Vachaspati Tripathi

सुनवाई की तिथि/ Date of hearing : 06/07/2022

घोषणा की तिथि/ Date of pronouncement : 06/07/2022

**आदेश/ ORDER**

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-26, Mumbai ( in short 'the CIT(A) ') dated 14/10/2019 for the assessment year 2015-16.

2. This appeal was listed for hearing for the first time on 19/05/2021. The notice of hearing of appeal was sent to the assessee through RPAD on the address mentioned in Form No.36. The notice sent to the assessee was not

received back from Postal Authorities unserved, hence, deemed to be served. Neither the assessee nor any Authorized Representative for the assessee appeared on the date fixed i.e. on 19/05/2021. Thereafter, the appeal was adjourned to 20/07/2021. Fresh notice was served on the assessee through RPAD. Despite service of notice, the appeal of assessee remain unrepresented. No letter seeking adjournment was either received. Similar was the situation on subsequent dates of hearing. It seems that the assessee is not keen to pursue the appeal, therefore, the appeal is taken up for hearing with the assistance of Id. Departmental Representative and the documents available on record.

3. Shri Vachaspati Tripathi representing the Department vehemently defended the impugned order . The Id. Departmental Representative submitted that even during First Appellate proceedings the assessee did not co-operate. Repeated notices were issued to the assessee by CIT(A), however, the assessee failed to appear before the First Appellate Authority . The CIT(A) was constrained to decide the appeal on merits in ex-parte proceedings. The Id. Departmental Representative prayed for dismissing the appeal of the assessee and upholding the impugned order.

4. We have heard the submissions made by Id. Departmental Representative and have examined the orders of authorities below. The assessee in appeal has assailed solitary addition of Rs.64,47,720/- u/s. 68 of the Income Tax Act, 1961 [ in short 'the Act'] on account of unproved sundry creditors. The Assessing Officer made aforesaid addition as the assessee failed to furnish necessary details. Even before the First Appellate Authority the assessee could not furnish supporting documents apart from confirmation from the lenders. The assessee failed to establish genuineness of the

transaction, identity and creditworthiness of the lenders. Hence, the addition was confirmed by CIT(A). Before us, there is no material to controvert the findings the CIT(A). There is no reason to take a divergent view hence, the impugned order is upheld and appeal by the assessee is dismissed.

5. Before parting we may point that during the First Appellate proceedings the assessee did no co-operate. Despite repeated notices, the assessee failed to respond. Similar is the conduct of assessee before the Tribunal. In absence of any assistance from the assessee, the appeal is decided in ex-parte proceedings.

6. In the result, appeal by assessee is dismissed.

Order pronounced in the open court on Wednesday the 06<sup>th</sup> day of July, 2022.

Sd/-

( M. BALAGANESH )

लेखाकार सदस्य/ACCOUNTANT MEMBER

मुंबई/ Mumbai, दिनांक/Dated 06/07/2022  
Vm, Sr. PS(O/S)

Df/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**प्रतिलिपि अग्रेषितCopy 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**