

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील संख्या ITA No.1101/Chny/2022**  
**(निर्धारण वर्ष / Assessment Year: 2010-11)**

<b>Swajas Air Charters Limited</b> No.47 (Old No.22), Arathoon Road Royapuram, Chennai-600 013.	<b>बनान</b> / Vs.	<b>ACIT,</b> Company Circle-VI (4) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.	<b>AAMCS-2116-E</b>	
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)- Ld. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	13-07-2023
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	13-07-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing of captioned appeal, none appeared for assessee. The hearing notice has returned back. Upon perusal of assessment order dated 28.03.2013, it could be seen that the assessee has been saddled with additions of Rs.34.15 Lacs on account of write-off of pre-operative expenses and ROC charges paid. During appellate proceedings, the assessee expressed inability to furnish the details due to closure of the business. Accordingly, the impugned additions were confirmed against which the assessee is in further appeal before us.

2. Quite clearly, the assessee has failed to substantiate the expenditure claim. No new material has been placed before us. Therefore, we have no option but to confirm the impugned order.

3. The appeal stand dismissed.

*Order pronounced on 13<sup>th</sup> July, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
**उपअध्यक्ष / VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
**लेखासदस्य / ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 13-07-2023  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF