

IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted Through Virtual Court)

**Before: Shri Waseem Ahmed, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 149/Rjt/2018
Assessment Year 2014-15**

Jayshree Structures, B-104, J-9, Besides Aryaman Appt., Thaltej Selaj Road, Ahmedabad-380059 PAN: AAGFJ4991F (Appellant)	Vs	The DCIT, Central Circle-1, Rajkot (Respondent)
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Assessee Represented: None
Revenue Represented: Shri Ashish Kumar Pandey, Sr.D.R.

Date of hearing : 11-09-2023
Date of pronouncement : 03-11-2023

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against Appellate order dated 20.02.2018 passed by the Commissioner of Income Tax (Appeals)-11, Ahmedabad arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year (A.Y) 2013-14.

2. Today is the 12th time of hearing of the above appeal, None appeared on behalf of the assessee in spite of service of notices and no authorization given to any Representative. Therefore with the available materials on record, we proceed with the hearing of the above appeal.

3. The solitary ground raised by the assessee is that the Ld. CIT(A) grievously erred in law in accepting the Assessing Officer's stand in determining income of the assessee for A.Y. 2013-14.

3.1. Before Ld. CIT(A), none appeared on behalf of the assessee in spite of five hearing notices, therefore an ex parte assessment order passed by Ld. CIT(A) as follows:

".....4. The only ground of appeal is that the income from the sales of the flats should be taken in the year of making the sale conveyance and the regular method of accounting followed by the appellant should not be disturbed. On going through the assessment order, it is found that the AO has taken the income less than the returned income while passing assessment order u/s. 143(3) of the Act. The appellant filed return of income showing income of Rs.1,43,32,710/- whereas the income has been determined at Rs.1,40,12,363/-. The AO stated that the income of the assessee is scaled down since sales shown during the year under consideration and profit arising therefrom is already considered in the assessment for AYs 2011-12 and 2012-13. Looking to these facts, there cannot be any grievance of the appellant, hence, the appeal of the appellant is dismissed."

4. It is seen from the assessment order and Ld. CIT(A) order, the returned income by the assessee was Rs. 1,43,32,710/- whereas the assessed income is Rs. 1,40,12,363/-. Thus the assessee is not seems to be aggrieved against the assessment order and no evidences are filed before any of the authorities and none represented before the Appellate Authorities.

5. In the absence of any details with necessary documents and the assessee failed to represent before Appellate Authorities, the appeal filed by the Assessee is hereby dismissed.

Order pronounced in the open court on 03-11-2023

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 03/11/2023

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
राजकोट