

**+IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "A", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER**

**ITA No.2865/M/2024
Assessment Year: 2017-18**

M/s. Anupam Industries, 404, Versova Godavari Co-Op Hsg. Society, MHADA, Andheri West, Maharashtra – 400 053 PAN: AASFA4736D (Appellant)	Vs.	National Faceless Assessment Center, Delhi (Respondent)
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Present for:

Assessee by : None
Revenue by : Shri Manoj Kumar Sinha, Sr. DR.

Date of Hearing : 23 . 07 . 2024
Date of Pronouncement : 31 . 07 . 2024

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 22.03.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC)/ Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) under section 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. In the instant case, the Assessing Officer (AO) vide order dated 26.03.2022 u/s 147 r.w.s. 144B of the Act, made various additions i.e. Rs.8,69,749/- on account of TCS, Rs.1,24,58,365/- on account of unexplained cash deposit, Rs.1,63,26,090/- on account of unexplained expenses, Rs.15,513/- on account of interest income not shown in the column meant for other income.

3. The Assessee, being aggrieved, challenged the aforesaid additions before the Ld. Commissioner, however, in spite of sending notices the Assessee neither filed any reply/documents nor complied with the notices in any manner. Therefore in the constrained circumstances, the Ld. Commissioner decided the appeal of the Assessee as ex-parte and consequently affirmed the additions by dismissing the appeal.

4. The Assessee, being aggrieved, is in appeal before us. The notice sent for the date of hearing at the address mentioned in form No.36, has been returned back by the postal authority with remarks "left", hence, in the constrained circumstances, we are left with no option, except to decide this appeal as ex-parte.

5. We have perused the orders passed by the authorities below. It appears from the assessment order dated 26.03.2022 that in spite of affording various opportunities, the Assessee failed to avail the same and except seeking adjournments on two occasions made no compliance and therefore in the constrained circumstances and in the absence of specific documents/submissions/details, the AO made the aforesaid additions. The Assessee before the Ld. Commissioner as well, in spite of sending various notices not filed any written submissions/written evidence in support of the grounds of appeal raised and therefore in the absence of relevant reply/documents, the Ld. Commissioner was constrained to affirm the additions under consideration. Admittedly during the assessment proceedings, the Assessee failed to furnish even a single submission in support of the ITR filed by it in response to the notice issued u/s 148 of the Act. The Assessee also failed to furnish the tax audit report which was mandatorily required to be furnished as per the extent provisions of the statute. Even during the appeal proceedings before the Ld. Commissioner despite repeated opportunities the Assessee failed to

make any submission. Therefore, in the absence of relevant documents/submissions/material, the authorities below had no option except to make the addition and to confirm the same. We even otherwise do not find any material and/or reason to contradict the findings of the Ld. Commissioner in affirming the additions under consideration and therefore are inclined to dismiss the appeal of the Assessee however with liberty to seek recall of this order by establishing the valid reason for non- appearance and/or non- substantiating its claim before the authorities below and the Tribunal as well.

6. In the result the appeal filed by the Assessee stands dismissed.

Order pronounced in the open court on 31.07.2024.

**Sd/-
(GAGAN GOYAL)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.