

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "B" Bench, Mumbai.

Before Shri Pavan Kumar Gadale (JM)
& Shri Omkareshwar Chidara (AM)

I.T.A. No. 1674/Mum/2024 (A.Y. 2015-16)

Modern Industrial Gases Private Limited B-14, Abhishek Society Ambika Nagar, Gograswadi Dombivali East Maharashtra-421 201. PAN : AAECM8325K (Appellant)	Vs.	CIT(A)/Addl. CIT(A)-1 Delhi (Respondent)
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Assessee by	Ms. Payal Dedhia
Department by	Shri Ashok Kumar Ambastha
Date of Hearing	28.08.2024
Date of Pronouncement	28.08.2024

ORDER

Per Omkareshwar Chidara (AM) :-

In the above cited appeal, the only addition made by the learned Assessing Officer (Ld. AO for short) is regarding debiting excess salary expenses in the books of account by the company. The Ld. AO has fixed a date of hearing and on that day neither the Ld. AR of the appellant appeared nor was any submission received by the Department. Hence, the Ld. AO presumed that there is nothing to say on this matter from the side of appellant and consequently made addition.

2. Aggrieved by the addition made by the Ld. AO, the appellant filed an appeal before the learned Commissioner of Income Tax (Appeals) [Ld. CIT(A) for short] and stated that certain supervision charges were inadvertently included in the total amount of directors remuneration and hence there is discrepancy. The Ld. CIT(A) gave three opportunities to the appellant to

demonstrate that supervision charges were included in Director's remuneration. There was no response from the appellant side and hence addition made by the Ld. AO was confirmed by the Ld. CIT(A).

3. As the appellant did not get relief, second appeal was filed before Hon'ble ITAT, Mumbai. During the hearing before the Bench, appellant could not give proper reasoning for not appearing before the lower authorities nor file any details regarding discrepancy in salary as mentioned the assessment order.

4. Ld. DR has argued that addition made by the Ld. AO should be confirmed as no details furnished before the Ld. AO and the Ld. CIT(A) also.

5. After hearing both the sides, it was decided that one more opportunity should be given to the appellant to furnish all the details before the Ld. CIT(A). As mentioned above, the appellant did not respond to three notices sent by the office of the Ld. CIT(A) and as there was no compliance for the notices of the Ld. CIT(A), a cost of Rs. 5000/- is imposed on the appellant company and the same should be paid to Income Tax Department. The appellant is directed to furnish all the details before the Ld. CIT(A).

6. In view of the above, mater is remitted back to the file of the Ld. CIT(A).

7. Appeal of the appellant is allowed for statistical purposes.

Order pronounced in the open court on 28th August, 2024.

Sd/-
(Pavan Kumar Gadale)
Judicial Member

Sd/-
(Omkareshwar Chidara)
Accountant Member

Mumbai : 28.08.2024

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

PS

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai