

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**ITA No. 3942/Mum/2024  
(Assessment Year: 2018-19)**

Rajashri Rajesh Kovil 15/304, Indradarshan Phase 2, JP Road, Seven Bunglows, Oshiwara, Andheri East – 400053.	Vs.	CIT(A) / NFAC
PAN/GIR No. AYGPK8005P		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Vithal Machindra Bhosale, Sr. DR

Date of Hearing	16.12.2024
Date of Pronouncement	18.12.2024

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 15.07.2024, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi / ('Ld. CIT(A)'), for the assessment year 2018-19.

*The CIT(A) erred in confirming the disallowance Business expenses claimed by the assessee amounting to Rs 20,50,000 in ROI against the Business Income earned. The AO erred in not appreciating the fact that the assessee during the course hearing submitted Bank Statements Credit Card Statement evidencing the nature of expenses and source of payment*

2. At the time of hearing, none appeared on behalf of the assessee when the case was called. From the records, we noticed that on the previous occasions also none appeared on behalf of the assessee. However, on the last hearing the assessee had filed an application for seeking adjournment and the matter was posted for hearing today but again none appeared on behalf of the assessee when the case was called, which shows that assessee is not interested in pursuing the present appeal, therefore assessee is proceeded *ex-parte*. On the contrary, the Ld. LD. DR present in the court is ready with the arguments, therefore I have decided to proceed with the hearing of the case *ex-parte*.

3. The assessee has raised solitary ground of appeal thereby challenging the disallowance of business expenses. But after hearing Ld. DR and going through the records, I noticed that assessee had not adduced any documentary proof that expenses claimed, have been incurred in connection with earning remuneration from the firm before the AO. Therefore the claim of expenses was found to be not justifiable. Even before Ld. CIT(A), the assessee has not cooperated, in spite of the fact that numerous opportunities were granted by Ld. CIT(A). Therefore in the absence of any assistance or documentary evidences to support the claim of the assessee, the appeal filed by the assessee was also dismissed.

4. Now before me, none appeared on behalf of the assessee and since no documentary evidences have been filed before the revenue authorizes to substantiate the claim raised by the assessee. Even before me, the assessee neither submitted any response nor submitted any details. Therefore, I find no reasons to interfere into the orders so passed by the Ld. CIT(A). The assessee has neither rebutted nor controverted the decision rendered by Ld. CIT(A) therefore, I find no reasons to deviate from the findings so recorded by the revenue authorities, accordingly the grounds of appeal raised by the assessee stands dismissed.

5. In the result, the appeal filed by the assessee stands dismissed with no order as to cost.

Order pronounced in the open court on 18.12.2024.

Sd/-  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 18/12/2024

KRK, PS

**आदेश की प्रतिलिपि ढ ग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलूय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलूय अधिकरण, मुम्बई / ITAT, Mumbai