

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

BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

**ITA No. 2259/Mum/2024
(Assessment Year: 2017-18)**

Smt Pushpa Ravi Kadam Room No. 4, Sainath Chawl, DMello Compound, Shastri Nagar, Vkola, Santacruz (E), Mumbai – 400055.	Vs.	ITO, Ward 22(2)(1) Room No. PC/312, Piramal Chambers, Lalbuag, Mumbai – 400012.
PAN/GIR No. AUQPK6528B		
(Applicant)		(Respondent)

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

Date of Hearing	18.12.2024
Date of Pronouncement	19.12.2024

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 26.07.2024, passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the learned Commissioner of Income Tax (Appeals) – 2, Mumbai / National Faceless Appeal Centre, Delhi ('Ld. CIT(A)'), for the assessment year 2017-18.

2. At the very outset, I noticed that none appeared on behalf of the assessee when the case was called. From the

perusal of the court file I noticed that even on previous hearings, dates were being sought by the assessee on one or the other ground. Notice issued by the court has also been served but even then none appeared when the case was called, and even no application for adjournment has been filed, 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. I have heard Ld.DR and perused the material placed on record and the orders passed by the revenue authorities. As per the facts of the present case, the assessee is a trader of milk and milk products. The AO completed the assessment proceedings u/s 144 of the Act by making additions of Rs. 22,25,857/- as taxable profit of the business worked out @ 8% of Rs. 2,78,23,221/-, and the said addition were also sustained and confirmed by Ld. CIT(A). The revenue authorities while making the additions had rightly taken into consideration @ 8% of the total turnover or gross profits of Rs. 2,78,23,221/-. During course of assessment proceedings although AO asked the assessee to submit supporting documentary evidences to prove the genuineness / creditworthiness in support of her claims but even in spite of availing repeated opportunities the assessee fail to furnish

proper explanation / documentary evidences in support of her claim.

4. Even before me, assessee has not filed any documentary evidences. The assessee has not controverted or rebutted the findings so recorded by the revenue authorities. Therefore I have no hesitation to conclude that revenue authorities were well within their rights to make the addition in the case of the assessee. Therefore, all the grounds raised by the assessee stands dismissed.

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

Order pronounced in the open court on 19.12.2024.

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 19/12/2024
KRK, PS

आदेश की प्रतिलिपि अग्रेषित / 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 अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

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