

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

BEFORE SHRI G.S.PANNU, ACCOUNTANT MEMBER

ITA No. 3610 /MUM/2015  
(Assessment Year : 2001-02)

M/s. Nehal Corporation,  
31, A/B Vasant Vilas,  
D.D.Sathe Marg,  
Mumbai – 400 007  
PAN:AADFN 1514B

... Appellant

Vs.

The ITO , Ward 16(3)(2),  
2<sup>nd</sup> Floor, Matru Mandir,  
Tardeo Road, Grant Road(W),  
Mumbai 400 007

.... Respondent

Appellant by : None  
Respondent by : Ms. R.M.Madhavi

Date of hearing : 05/07/2016  
Date of pronouncement : 05/07/2016

**ORDER**

The captioned appeal filed by the assessee pertaining to assessment year 2001-02 is directed against an order passed by CIT(A)30, Mumbai dated 09/03/2015, which in turn arises out of an order passed by the Assessing Officer under section 143(3) of the Income Tax Act, 1961 (in short 'the Act') dated 29/03/2004.

2. At the time of hearing, it was noticed that in spite of service of notice of hearing by registered post, none appeared on behalf of the appellant assessee. Accordingly, following Rule 24 of Income-tax

(Appellate Tribunal) Rules, 1963, the appeal of the assessee is being disposed of ex-parte qua the appellant, after hearing Ld. Departmental Representative on merit.

3. In brief, the relevant facts are that the assessee is a partnership firm engaged in the business of trading in automobile spares and bearings. In the assessment order, Assessing Officer has noted that a survey action under section 133A of the Act was carried out in the premises of the assessee simultaneously with a search action at the residence of Shri Rajnikant S. Janani and associated group cases on 14/02/2001. The facts relevant for the present purpose are that purchases to the tune of Rs.4,96,500/- made from three parties namely Meit Enterprises, M.K.Enterprises and Vijay Sales Corporation have been held to be unproved. The CIT(A) has concluded that assessee has obtained bogus bills from such parties with the object of inflating the purchases and suppression of true profits. The finding of the CIT(A) is after taking into consideration the fact that on an earlier occasion the matter had travelled to the Tribunal, which had set-aside the issue for fresh adjudication. The CIT(A) also notes that the Assessing Officer in the remand report had accepted the purchases from five parties, as verifiable and to that extent the CIT(A) deleted the addition. Only in relation to the aforesaid three parties, the CIT(A) affirmed the addition by noticing that assessee had failed to discharge the burden cast upon it.

4. Before me, there is no material to distract from the finding of CIT(A), especially considering the absence of the assessee to put in appearance at the time of hearing. As a consequence, I hereby affirm the order of the CIT(A) and accordingly, assessee fails in its appeal.

5. In the result, appeal of the assessee is dismissed.

The above decision was pronounced in the open court in the presence of Ld. Departmental Representative at the time of hearing on 05/07/2016.

Sd/-  
(G.S. PANNU)  
ACCOUNTANT MEMBER

Mumbai, Dated 05/07/2016

Vm, Sr. PS

**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//

BY ORDER,  
  
(Dy./Asstt. Registrar)  
**ITAT, Mumbai**