आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'बी' मुंबई ।

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

BEFORE S/SHRI B.R.MITTAL,(JM) AND RAJENDRA(AM)

सर्वश्री बी.आर.मित्तल, न्यायिक सदस्य एवं श्री राजेन्द्र, लेखा सदस्य के समक्ष ।

आयकर अपील सं./I.T.A. No.8010/M/11

(**निर्धारण वर्ष /** Assessment Year : 2008-09)

ACIT, Circle 6(1), R.No.506, 5th floor, Aayakar Bhavan, M.K. Road, Mumbai.	बनाम/ Vs.	Balkrishna Synthetics Ltd., 418, Creative Indl. Estate, N.M.Joshi Marg, Mumbai
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AADCB 0884 F		
(अपीलार्थी **/Appellant**)	..	(प्रत्यर्थी / **Respondent**)

अपीलार्थी ओर से / **Appellant by :**	Shri Mohit Jain
प्रत्यर्थी की ओर से/**Respondent by :**	None

सुनवाई की तारीख **/ Date of Hearing : 16.4.2013**

घोषणा की तारीख /**Date of Pronouncement : 16.4.2013**

आदेश / O R D E R

Per B.R.Mittal, JM:

The revenue has filed this appeal for assessment year 2008-09 against order dated 22.9.2011 of ld CIT(A) on the following ground:

> "On the facts and in the circumstances of the case and in law, ld CIT(A) erred in deleting the addition of Rs.39,64,246/- treating them as revenue in nature without considering the nature of repairs and maintenance and the amendment made w.e.f. 1.4.2004 in the Explanation to the Section 30 and Section 31 of the Income tax Act."

2. None appeared on behalf of respondent-assessee, We have decided to dispose of the appeal of the department exparte qua-respondent-assessee on the basis of material available on record and considering the submission of ld D.R.

3. Ld D.R. in his submission relied on order of the Assessing Officer.

<u>आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to</u> :

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

आदेशानुसार**/** BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई **/ ITAT, Mumbai**