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

BEFORE HON'BLE SH. R. C. SHARMA, AM & HON'BLE SH. SANDEEP GOSAIN, JM

आयकरअपीलसं./ I.T.A. No. 865/Mum/2017
(**निर्धारणवर्ष** **/** Assessment Year: 2012-13)

Proton Construction Ltd. Office No. 1, Ground floor, Parimal Premises, Khar (west) Mumbai-400052	**बनाम**/ Vs.	DCIT – 13(1)(2) Mumbai Pin-
स्थायीलेखासं ./जीआइआरसं ./PAN No. AAECP5187E		
(अपीलार्थी/**Appellant**)	:	(प्रत्यर्थी / **Respondent**)

अपीलार्थीकीओरसे/ **Appellant by**	:	None
प्रत्यर्थीकीओरसे/**Respondentby**	:	Shri Abi Rama Kartikiyen, DR

सुनवाईकीतारीख/ **Date of Hearing**	:	03.10.2018
घोषणाकीतारीख / **Date of Pronouncement**	:	05.12.2018

आदेश / O R D E R

Per Sandeep Gosain, Judicial Member:

The present Appeal filed by the assessee is against the order of Ld. CIT (Appeal) – 21, Mumbai dated 21.11.16 for AY 2012-13.

2. At the very outset, it is noticed that none has appeared on behalf of assessee in spite of several calls and even no application for adjournment was moved. On the other hand Ld. DR is present in the court and is ready with arguments. Therefore we have decided to proceed with the hearing of the case ex-parte with the assistance of the Ld. DR and the material placed on record.

3. The brief facts of the case are that the return of income was filed on 29.09.13 declaring total income at Rs. NIL and claiming loss of Rs. 10,06,02,860/-. Subsequently the case was selected for scrutiny and after serving statutory notices and providing opportunity of hearing, assessment order u/s 143(3) of the I.T. Act was passed by AO on 30.03.15 thereby assessed total loss of Rs. 1,71,70,920/-.

Aggrieved by the order of AO, assessee preferred appeal before Ld. CIT(A) and Ld. CIT(A) after considering the case of both the parties, *dismissed* the appeal of the assessee.

Now before us, the assessee has preferred the present appeal.

4. The solitary ground raised by the assessee relates to challenging the order of Ld. CIT(A) in not granting sufficient time to submit the details and not providing opportunity of being heard violating the principle of natural justice.

5. We have heard Ld. DR and we have also perused the material placed on record, judgment cited by the party as well as the orders passed by revenue authorities. Ld. DR appearing on behalf of the department submitted that in respect of additions /disallowances made by the AO, the assessee had not submitted any supportive evidence in order to support his claim. It was further submitted that Ld. CIT(A) had also given sufficient opportunity to the assessee, but even then the assessee could not placed on record any supportive documents and therefore, the claim of the assessee was rightly dismissed.

From the records, we notice that Ld. CIT(A) in para no. 4.3, 5.4 and 5.5 had categorically mentioned that necessary documents and evidence in support of the relief claimed were not furnished.

Even before us, no new facts have been brought on record in order to controvert or rebut the findings so recorded by Ld. CIT(A). Therefore, there are no reasons for us to interfere into or deviate from the findings so recorded by the Ld.CIT(A). Hence, we are of the considered view that the findings so recorded by the Ld. CIT (A) are judicious and are well reasoned. Resultantly, this ground raised by the assessee stands **dismissed**.

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

Order pronounced in the open court on 5th Dec, 2018

Sd/-	*Sd/-*
(R. C. Sharma)	(Sandeep Gosain)
लेखासदस्य / Accountant Member	न्यायिकसदस्य / Judicial Member

मुंबई Mumbai;दिनांकDated : 05.12.2018
Sr.PS. Dhananjay

<u>आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to</u> :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

.**उप/सहायकपंजीकार**
(Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ **ITAT, Mumbai**