IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

MONDAY, THE 20TH DAY OF JULY 2015/29TH ASHADHA, 1937

ITA.No. 176 of 2015 ()

AGAINST THE ORDER IN ITA 363/2014 of INCOME TAX APPELLATE TRIBUNAL,COCHIN BENCH, COCHIN DATED 12.02.2015.

APPELLANT:

M/S.ROMAA BUILDERS
NO.32/1642, 2ND FLOOR,
SYED MOHD. COMPLEX,
N.H.BYEPASS, PALARIVATTOM,
KOCHI - 25.

BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA

RESPONDENT:

THE INCOME TAX OFFICER
WARD - 2(3), RANGE - 2, KOCHI.

BY SRI.K.M.V.PANDALAI, SC, INCOME TAX DEPARTMENT

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 20-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ITA.No. 176 of 2015

APPENDIX

APPELLANT'S ANNEXURES:

ANNEXURE A : TRUE COPY OF THE ORDER OF ASSESSMENT FOR THE YEAR 2009-10 ISSUED TO THE APPELLANT.

ANNEXURE B : TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 17.3.2014.

ANNEXURE C : TRUE COPY OF THE ORDER OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH DATED 12.2.2015.

RESPONDENT'S ANNEXURES: NIL

//TRUE COPY//

P.A. TO JUDGE

smv

ANTONY DOMINIC
&
SHAJI P. CHALY, JJ.

I.T.A. No.176 of 2015

Dated this the 20th day of July, 2015

JUDGMENT

Antony Dominic,J.

This appeal is filed by the assessee against the order passed by the Tribunal in ITA No.363 of 2014. Issue was in relation to the assessment year 2009-2010 and is about an addition of Rs.1,41,000/- to the total income of the assessee.

2. We heard the learned counsel for the appellant and the learned Standing Counsel for the respondent.

3. Order under appeal itself shows that in the course of survey, statement of the assessee was recorded under Section 133(A) of the Income Tax Act. It was relying on the statement voluntarily made by the assessee which was not retracted by him at any time during the assessment proceedings and also other documents that were unearthed during the survey, the addition in question was made.

In such circumstances, we are unable to find fault with the authorities in completing the assessment and making the addition on any of the ground that unearthed before us. We, therefore, do not find any substance in this appeal.

Appeals fails and accordingly it is dismissed.

Sd/

ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

smv