

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

Before **Shri S.S, Godara, Judicial Member**

<b>ITA No.1273/Kol/2018</b> Assessment Year:2011-12
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Maa Tara Transport Co. Gouranga Sen Sarani, Radhanagar Road, Burnpur, Dist. Paschim Bardhaman, Pin-713325 <b>[PAN No.AAMFM 3326 M]</b>	<u>बनाम/</u> V/s.	Income Tax Officer, Ward-2(2), Parmer Building, 54, GT Road, Asansol-4
अपीलार्थी /Appellant		
..		
प्रत्यर्थी /Respondent		

अपीलार्थी की ओर से/By Appellant	Shri Barsan Chatterjee, assessee
प्रत्यर्थी की ओर से/By Respondent	Md.Guyas Uddin, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	13-09-2018
घोषणा की तारीख/Date of Pronouncement	28-09-2018

**आदेश /O R D E R**

This assessee's appeal for assessment year 2011-12, arises against the Commissioner of Income-tax (Appeals)-Asansol's order dated 22.03.2018 passed in case No. 177/C.I.T.(A)/Asl/W-2(2)/Asl/14-15 partly upholding Assessing Officer's action making disallowance @ 20% to 8% on transport hire charges and repair maintenance charges disallowance @ 10% of ₹23,15,895/- to 8% in the lower appellate order; respectively involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

2. I find that neither the Assessing Officer nor the CIT(A) have drawn any comparison exercise of the two impugned claims in preceding or succeeding assessment years. The assessee also appears to have failed in proving its case by way of sufficient evidence / supporting materials regarding these two claims of transport

hire charges as well as repair & maintenance. The fact also remains that these two claims stand accepted @ 92%. I take into account all these peculiar facts and circumstances to restrict the former disallowance of ₹14,94,913/- to lump sum figure of ₹ 5 lac and latter amount of ₹2,31,590/- to ₹ 1 lac only with a rider that same shall not be treated as a precedent against the taxpayer's in any other assessment year. The assessee gets part relief to the above extent qua both issues.

3. This assessee's appeal partly allowed in above terms.

Order pronounced in open court on 28/09/2018

Sd/-  
(S.S. Godara)  
Judicial Member

Kolkata,

\*Dkp/Sr.PS

दिनांक:- 28/09/2018 कोलकाता

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Maa Tara Transport Co. Gouranga Sen Sarani, Radhanagar Road, Burnpur, Dist. Paschim Bardhaman, Pin-713325
2. प्रत्यर्थी/Respondent-ITO Ward-2(2), Parmer Building-54, G.T. Road, Asansol-4
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of  
Office/DDO  
आयकर अपीलीय अधिकरण,  
कोलकाता ।