

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'D' BENCH, KOLKATA**

**[Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member]**

**I.T.A. No. 1331/Kol/2016  
Assessment Year: 2011-12**

**GNB Motors Pvt. Ltd.....Appellant**  
**P-15 India Exchange Place Extn**  
**Todi Mansion**  
**9h Floor**  
**Kolkata - 700 073**  
**[PAN : ACEPC 8818 Q]**

**Deputy Commissioner of Income Tax, Circle-13(1), Kolkata.....Respondent**

**Appearances by:**

*Shri Amitava Bose, Advocate, appeared on behalf of the assessee.*

*Shri Sankar Halder, Addl. CIT Sr. D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : November 6<sup>th</sup>, 2018

Date of pronouncing the order : December 19<sup>th</sup>, 2018

**O R D E R**

**Per S.S. Viswanethra Ravi, JM :-**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) - 5, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 09/05/2016, for the Assessment Year 2011-12.

2. The assessee is a company and is in the business of automobile dealership. The sole issue that arises for our consideration is the adhoc disallowance made by the Assessing Officer of freight and delivery charges, travelling expenses and miscellaneous expenses. The Assessing Officer made the disallowance on the ground that the assessee failed to produce bills and vouchers. On appeal, the Id. First Appellate Authority observed that, during the appellate proceeding this issue was raised but no efforts were made by the assessee to produce the bills and vouchers. He held that the disallowance is reasonable.

2.1. Aggrieved the assessee is before us.

3. The contentions of the assessee is that all the bills and vouchers were produced before the Assessing Officer. The Assessing Officer as well as the Id. CIT(A) have recorded otherwise. The assessee submits that adhoc disallowance is bad in law and that the disallowance should be made based on defective vouchers and not on adhoc basis. He relied on certain decisions in support of his contentions. The Id. D/R, relies on the order of the Id. CIT(A) and submits that the assessee has not discharged the burden of proof that lay on him on this issue.

In view of the concurrent findings of the lower authorities that the assessee has not produced all the bills and vouchers before the authorities, we do not interfere in these findings of the Id. CIT(A). The disallowances made, are reasonable. The assessee has failed to discharge the onus that lay on it. Under these circumstances, we uphold the order of the Id. CIT(A) and dismiss this appeal of the assessee.

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

***Kolkata, the 19<sup>th</sup> day of December, 2018.***

**Sd/-**  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 19.12.2018  
{SC SPS}

**Sd/-**  
**[S.S. Viswanethra Ravi]**  
Judicial Member

*Copy of the order forwarded to:*

**1. GNB Motors Pvt. Ltd**

**P-15 India Exchange Place Extn**

**Todi Mansion**

**9h Floor**

**Kolkata - 700 073**

**2. Deputy Commissioner of Income Tax, Circle-13(1), Kolkata**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches