

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : CHENNAI

श्री जॉर्ज माथन, न्यायिक सदस्य के समक्ष
एवं ए. मोहन अलंकामणी, लेखा सदस्य

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER & SHRI
A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A.No.2113/Chny/2018

निर्धारण वर्ष /Assessment year : 2012-13

**M/s.Fire Trix Engineering &
Systems P Ltd.,**
5/39,Dr.Murthy Nagar,
Padi,Chennai 600 050.

Vs. Income Tax officer,
Corporate Ward 2 (2),
Nungambakkam,
Chennai 600 034.

[PAN AAACF 9393 G]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.T.T.Durairaj Kandiar, C.A
प्रत्यर्थी की ओर से /Respondent by : Mr.Guru Bashyam,JCIT,D.R
सुनवाई की तारीख/Date of Hearing : 01-01-2019
घोषणा की तारीख /Date of Pronouncement : 01-01-2019

आदेश / ORDER

PER GEORGE MATHAN, JUDICIAL MEMBER

This is an appeal filed by the assessee against the order of the Commissioner of Income-tax (Appeals)-13, Chennai in ITA No.37/CIT(A)-13/A.Y 2012-13 dated 14.11.2017 for the assessment year 2012-13.

2. Mr.T.T.Durairaj Kandiar represented on behalf of the Assessee and Mr.Guru Bashyam represented on behalf of the Revenue.

3. It was submitted by Id.A.R that assessee is dealers in fire extinguishing products. It was a submission that business promotion expenses to an extent of ₹11,10,506/- came to be disallowed on the ground that they were supported by self-vouchers, self made vouchers and some third party vouchers, which appeared to have been cooked up. As per the Id. Assessing Officer, the vouchers submitted appeared fresh, neither faded nor torn. It was a submission that Ld.CIT(A) on the ground that there was no further supporting documents, confirmed the disallowance of ₹11,10,506/- as non-genuine business promotion expenses. It was a submission that the assessee has produced all the evidences, which are in the form of vouchers, and none of the vouchers are found to be false and the disallowances have been made on presumptions. It was a prayer that the disallowances sustained by Ld.CIT(A) may be deleted.

4. In reply, the Id.D.R supported the orders of the Id. Assessing Officer and the Id.CIT(A).

5. We have considered the rival submissions. A perusal of the assessment order and order of the CIT(Appeals) shows that the disallowances made by the Id. Assessing Officer and confirmed by the

Ld.CIT(A) are only on the basis of presumptions. An assessment order cannot be made on presumptions and assumptions. It is not the case that the assessee has not produced vouchers. The assessee has produced them. Just because the Id. Assessing Officer suspects the same, there cannot be any disallowance. This being so, the disallowance made by the Id. Assessing Officer and confirmed by the Id.CIT(A) stands deleted.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 01 January, 2019, at Chennai.

Sd/-

(ए. मोहन अलंकामणी)

(A.MOHAN ALANKAMONY)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai

दिनांक/Dated: 01 January, 2019.

K S Sundaram

Sd/-

(जॉर्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF