

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

[Before Sri P.M. Jagtap, Vice-President & Sri S.S. Viswanethra Ravi, Judicial Member]

I.T.A. No. 1313/Kol/2018
Assessment Year: 2013-14

Rajesh Kumar Shaw.....Appellant
C/o M/s. Rohit Refrigeration Co.
34, Creek Row
Kolkata - 700 014
[PAN : APKPS 6557 F]

Assistant Commissioner of Income Tax, Circle-40, Kolkata.....Respondent

Appearances by:

Shri G.S. Pandey, C.A., appeared on behalf of the assessee.

Shri Shankar Halder, JCIT, Sr. DR appearing on behalf of the Revenue.

Date of concluding the hearing : March 7th, 2019

Date of pronouncing the order : March 29th, 2019

O R D E R

Per S.S. Viswanethra Ravi, JM :-

This is an appeal filed by the assessee directed against the order of the Id. Commissioner of Income Tax (Appeals) - 12, Kolkata, (hereinafter the 'Id. CIT (A)'), dt. 07/03/2018, passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), relating to the Assessment Year 2013-14.

2. The only issue to be decided is as to whether the Id. CIT(A) is justified in confirming the addition made on account of foreign tour and travel expenses by the Assessing Officer.

3. Heard both parties and perused the material on record.

4. The contentions of the Id. A/R was that the assessee is engaged in the business of wholesale and retail trading of air-conditioners. For non-production of relevant details involving the addition, the Assessing Officer added an amount of Rs.8,82,875/- @ 20% of total expenses claimed under the head "tour and travel expenses". Before the Id. CIT(A) all the documents relevant to the issue on hand were produced and without considering the same the Id. CIT(A) confirmed the view of the Assessing Officer. The Id. A/R submitted that the assessee incurred the said expenditure towards a foreign tour for a dealers' meet with a view to develop

knowledge and increase sales of air-conditioners. The entire amount was paid through cheques. Both the authorities below, without considering the business expediency of the assessee disallowed the said expenditure on the basis of estimation, arbitrarily. The Id. A/R referred to page no. 47 of the paper book and submitted that the details relating to the impugned amount were produced before the Id. CIT(A) and still the Id. CIT(A) held that the assessee could not prove the basis for the expenses were really incurred for business purposes. Further he referred to page no. 50 of the paper book and submitted that the contention was made before both the authorities below that the said expenditure was incurred for the purpose of development of business of the assessee. On perusal of the record containing the impugned assessment order and the details said to have been placed on record by the assessee through paper book, we find there was no details of dealers, and objective of scheme and the eligibility of such persons who attended foreign dealers' meet to develop knowledge to increase the sales of air-conditioners. We find no such evidence filed before us supporting the contentions of the assessee made through the Id. A/R. The Id. A/R rightly agreed to produce such details before the Assessing Officer in support of his contentions and prayed to remand the matter to the file of the Assessing Officer.

5. The Id. D/R, reported no objection in remanding the matter to the file of the Id. CIT(A). Accordingly, we direct the assessee to produce relevant details of dealers, the nature of scheme and eligibility criteria adopted for persons to take part in foreign meet. The Assessing Officer shall examine the same and pass order, in accordance with law. Thus, grounds raised by the assessee are allowed for statistical purpose.

6. In the result, appeal of the assessee is allowed for statistical purposes.

Kolkata, the 29th day of March, 2019.

Sd/-
[P.M. Jagtap]
Vice President

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

Dated : 29.03.2019
{SC SPS}

Copy of the order forwarded to:

1. Rajesh Kumar Shaw
C/o M/s. Rohit Refrigeration Co.
34, Creek Row
Kolkata - 700 014

2. Assistant Commissioner of Income Tax, Circle-40, Kolkata

3. CIT(A)-

4. CIT- ,

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

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches