

IN THE INCOME TAX APPELLATE TRIBUNAL

(DELHI BENCH 'E' : NEW DELHI)

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA No. 6563/Del/2015
Assessment Year: 2011-12

INCOME TAX OFFICER (E),
WARD 1(3),
E-2 BLOCK,
ROOM NO. 2419, 24TH FLOOR,
PRATYAKSH KAR BHAWAN,
CIVIC CENTRE, JAWAHAR LAL
NEHRU MARG,
NEW DELHI - 110 002
(APPELLANT)

VS. B.R. DHAWAN MEMORIAL
CHARITABLE TRUST,
A-44, VAISHALI ENCLAVE
NEW DELHI - 27

(RESPONDENT)

Revenue by : Ms. Rinku Singh, Sr. DR.

Assessee by : Sh. Krishna Sampath, Adv., &
Sh. Raj Kumar, Adv.

ORDER

PER H.S. SIDHU, JM

The Revenue has filed the Appeal against the Order dated 15.9.2015 of the Ld. CIT(A)-40, New Delhi pertaining to assessment year 2011-12 on the following grounds:-

1. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in allowing appeal of the assessee ignoring the fact that the assessee submission w.r.t. medical facilities at concessional rates to poor sections of the society were not provided either during

the assessment proceedings or during appellate proceedings.

2. On the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the disallowances made by the AO ignoring the fact that the assessee has not produced supporting bills / vouchers of expenses alongwith books of account either during the assessment proceedings or during appellate proceedings.

3. The appellant craves leave to add, alter or amend any / all the grounds of appeal before or during the course of hearing of appeal.

2. The facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of convenience.

3. At the time of hearing, Ld. Sr. DR submitted that on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in allowing appeal of the assessee ignoring the fact that the assessee submission with reference to medical facilities at concessional rates to poor sections of the society were not provided either during the assessment proceedings or during appellate proceedings. It was also submitted that Ld. CIT(A) has erred in deleting the disallowances made by the AO ignoring the fact that the assessee has not produced supporting bills / vouchers of expenses

alongwith books of account either during the assessment proceedings or during appellate proceedings. Hence, he requested that the matter may be set aside to the file of the AO for fresh adjudication, after giving adequate opportunity of being heard to the assessee with the directions to the Assessee to produce all the necessary documents/evidences to the AO to substantiate its case.

4. On the other hand, Ld. Counsel for the assessee has relied upon the orders of the Ld. CIT(A) and stated that he has passed a well reasoned order, which does not need any interference.

5. We have heard both the parties and perused the records. After perusing the relevant records available with us alongwith the orders of the revenue authorities. After perusing the finding of the Ld. CIT(A), we are of the considered view that Ld. CIT(A) has ignored the fact that the assessee submission with reference to medical facilities at concessional rates to poor sections of the society were not provided either during the assessment proceedings or during appellate proceedings and also Ld. CIT(A) while deleting the disallowances made by the AO ignored the fact that the assessee has not produced supporting bills / vouchers of expenses alongwith books of account either during the assessment proceedings or during appellate proceedings, despite that Ld. CIT(A) has deleted the additions in dispute and allowed the appeal of the assessee, which action is not sustainable in the eyes of law. Therefore, in the interest of justice, we are setting aside the issues in dispute to the file of the

AO to decide the same afresh after hearing the assessee and considered all the necessary documents/evidences to be filed by the Assessee. Assessee is also directed to file all the evidences/documents which the assessee has not produced before the lower authorities to substantiate its case and did not take any unnecessary adjournment.

6. In the result, Revenue's appeal is allowed for statistical purposes.

Order pronounced on 10-05-2019.

Sd/-

[O.P. KANT]
ACCOUNTANT MEMBER

Dt. 10-05-2019

SR BHATNAGAR

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches