

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH: AGRA**

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER, AND
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER**

**I.T.A No.447/Agra/2018
(ASSESSMENT YEAR-2015-16)**

ACIT, Circle-1(1)(1), Agra. (Appellant)	Vs..	M/s Pratiyogita Darpan, 2/11A, Swadeshi Bima Nagar, M.G. Road, Agra. PAN:AADFP9354R (Respondent)
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Appellant by	Shri Waseem Arshad, Sr. DR.
Assessee by	Shri Ravi Agarwal, AR.

Date of Hearing	19.07.2019
Date of Pronouncement	29.07.2019

ORDER

Per Dr. M. L. Meena, A.M.:

The present appeal is filed by the revenue against the order passed by the Id. Commissioner of Income Tax Appeals-1, Agra, [(in short ‘the Id. CIT(A)] order dated 28.03.2018 for A.Y. 2015-16. The revenue has raised the following ground:

“1. That Ld. CIT (A)-1, Agra on the facts and in the circumstances of the case, has erred in reducing the disallowance of 20% of total expenditure made by A.O. to 2%, without appreciating the fact that a number of bills produced by the assessee were defective (as mentioned in the assessment order), which is sufficient to justify impugned disallowance of expenditure made by the AO.

2. *That the order of Ld. CIT (A)-1, being erroneous in law and on facts be set aside and that order of the A.O. be restored.”*

2. At the outset the ld. Counsel for the assessee stated that the cross appeal of the assessee on the identical issue for the same assessment year has been restored to the AO to pass de novo assessment order vide in ITA No. 302/Agra/2018. Consequently revenue appeal is restored to the AO to be decided afresh after allowing opportunity of being heard to the assessee. No doubt, assessee shall cooperate in the fresh proceedings before the AO.

3. In the result, for statistical purposes, the appeal stands allowed.

Order pronounced in the open court on 29/07/2019.

Sd/-
(Laliet Kumar)
JUDICIAL MEMBER

Sd/-
(Dr. M.L. Meena)
ACCOUNTANT MEMBER

AKV

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sr. Private Secretary,
ITAT, Agra.