

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, MUMBAI**

**BEFORE SHRI PRAMOD KUMAR, VICE PRESIDENT &
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No. 3520/Mum/2019
(Assessment Years: 2013-14)**

Aspee Distributors Association, Post Box 7602, Aspee House, BJ Patel Road, Malad (W), Mumbai – 400064	बनाम/ Vs.	ITO 30(1)(1) C-13, R.No. 502, Pratyaksh kar Bhavan, bandra Kurla Complex, Mumbai
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACAA6379F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri Rajeev Harit, CIT-DR

सुनवाई की तारीख / Date of Hearing	15/12/2020
घोषणा की तारीख /Date of Pronouncement	17/12/2020

आदेश / ORDER

PER PAVAN KUMAR GADALE - JM:

The assessee has filed an appeal against the order of Commissioner of Income Tax (Appeals) -20, Mumbai, passed u/s. 143(3) and 250 of the Income Tax Act, 1961.

2. At the time of hearing, none appeared on behalf of the assessee nor any adjournment petition was filed. We heard the submissions of the Ld.DR and considered the material on record. On perusal of the order of the LdCIT(A), we find that the assessee has raised the grounds of appeal in respect of claim u/s 44A of the Income Tax Act but the CIT(A) has confirmed the disallowance of claim and sustained the addition.

3. We heard the Ld. DR and perused the material on record. We considering the facts and circumstances of the case and the order of the LdCIT(A), find that the assessee could not substantiate its case with the evidences and the claim was not made in the return of income filed. Therefore to meet the ends of the justice, we provide one more opportunity of hearing to the assessee to substantiate its claim before the assessing officer with evidences. Accordingly, we set aside the order of the LdCIT(A) and restore the entire disputed issues to the file of Assessing officer to adjudicate afresh and allow the grounds of appeal of the assessee for statistical purposes.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.12.2020

Sd/-

(PRAMOD KUMAR)
VICE PRESIDENT

Sd/-

(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Mumbai, Dated 17/12/2020

KRK, PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त(अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai