

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES : BENCH "A" HYDERABAD**

(Through Video Conference)

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

ITA No. 1101/Hyd/2018 A.Y. 2012-13		
Rachana Television Pvt. Ltd. Hyderabad [PAN: AADCR4877J] (Appellant)	Vs.	Dy.CIT, Circle 14(1) Hyderabad (Respondent)
Assessee by:	Smt. S. Sandhya, Adv.	
Revenue by:	Sri Sunil Kumar Pandey, DR	
Date of hearing:	20/01/2021	
Date of pronouncement:	05/02/2021	

ORDER

PER BENCH

This assessee's appeal for A.Y.2012-13 arises from Commissioner of Income Tax (Appeals)-6 [CIT(A)], Hyderabad's order dated 01.02.2018 passed in case no. 0220/2015-16/B2/CIT(A)-6 involving proceedings u/s 143(3) of the Income Tax Act, 1961 [in short the 'Act'].

Heard both the parties. Case file perused.

2. Learned Authorised Representative submitted at the outset that the CIT(A) has erred in law and on facts in not condoning 169 days delay stated

to be attributable to circumstances beyond assessee's control i.e. compilation of necessary records and communication between auditor and arguing counsel etc. She quotes hon'ble apex court's decision in Collector Land Acquisition vs. Mst Katiji reported in 167 ITR 471 (SC) that ordinarily a litigant does not gain anything by causing delay in litigation and all technical aspects must make way for the cause of substantial justice. All these averments got un rebutted from Revenue side on facts as well as law. We therefore hold that the CIT(A) has erred in law and on facts in not condoning the impugned delay. Assessee, therefore, gets necessary relief to the extent of this delay aspect.

3. Ld. authorised representative next states that the first issue in the instant lis now is that of unexplained investment addition amounting to Rs.20 lakhs which deserves to be restored back to the CIT(A). When asked to explain the sources of impugned addition, learned counsel referred to assessee's paper book and more particularly page 31 thereof. It has filed a certificate explaining sources of the impugned sum "that we have received cash towards the advertisement in our channels and they are receivables due by then." This explanation is found to be carrying no substance at all. We make it clear that it was assessee's bounden duty to at least file the list of parties from whom it had received the impugned cash by carrying out the advertisement(s) carried on their behalf in media channels. The same ought to have been followed by necessary settlement of accounts between the parties in the respective ledgers as well. No such material has surfaced during the course of hearing. And also that this self-serving Certificate carries no date at all. We thus see no merit in accepting assessee's contention regarding source of this sum of Rs. 20 lakhs. This impugned addition is directed to be confirmed therefore.

4. Learned counsel lastly submitted that we need not adjudicate upon assessee's substantive ground seeking to delete addition of Rs.1,35,19,000/- as it is an instance of duly agreed sum based on confession. This ground is dismissed as not pressed therefore.

This assessee's appeal is dismissed on merits in above terms.

Order pronounced in Open Court on 05/02/2021.

Sd/-

**(L.P. SAHU)
ACCOUNTANT MEMBER**

Sd/-

**(S.S. GODARA)
JUDICIAL MEMBER**

Dated: the 05th February, 2021.

* gmv

Copy of the Order forwarded to:

1. Rachana Television Pvt. Ltd., Plot no.564-A-19/III, Road No. 92, Jubilee Hills, Hyderabad, Telangana. PIN: 500 033
2. Dy.CIT, Circle 14(1), Hyderabad, Telangana
3. ACIT, Range 14, Hyderabad
4. CIT(A)-6, Hyderabad.
5. Pr.CIT-6, Hyderabad
6. DR, ITAT, Hyderabad.
7. Guard File.