

THE INCOME TAX APPELLATE TRIBUNAL  
“D” Bench, Mumbai  
Shri Shamim Yahya (AM) & Shri Ramlal Negi (JM)

I.T.A. No. 4669/Mum/2019 (Assessment Year 2012-13)  
I.T.A. No. 4670/Mum/2019 (Assessment Year 2014-15)

Mediaedge: CIA(India) Pvt. Ltd. 8 <sup>th</sup> Floor Commerz, International Business Park Oberoi Garden City, Goregaon East, Mumbai-400 063.  PAN : AAACF4315L	Vs.	DCIT-12(3)(2) Room No. 147B 1 <sup>st</sup> Floor Aayakar Bhavan M.K. Road Mumbai- 400020.
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Bharat Andhle
Date of Hearing	08.03.2021
Date of Pronouncement	09.03.2021

ORDER

Per Shamim Yahya (AM) :-

These are appeals by the assessee directed against respective orders of learned Commissioner of Income Tax (Appeals) [in short learned CIT(A)] wherein he has sustained 20% disallowance out of travelling expenses as under :-

Assessment year 2012-13	Rs. 7,98,391/-
Assessment year 2014-15	Rs. 9,40,868/-

2. Brief facts of the case are that the assessee in this case is engaged in the business of planning and buying of media space/time on behalf of clients. The Assessing Officer in this case made a disallowance of 20% of the foreign travelling expenditure incurred by the assessee. The assessing officer noted that assessee has given the details of the expenditure. However, he opined that personal element cannot be ruled out. He mentioned that assessee has not submitted the invoice and the purpose. What sort of invoice the assessing

officer was looking for has not at all been spelt out. Learned CIT(A) has upheld that order.

3. Against this order assessee is in appeal before us. We have heard learned departmental representative and perused the records.

4. As evident from the above the disallowance of the travelling expenses has been done on the basis of surmise and conjecture without any cogent finding regarding the exact anomaly. It is settled law that disallowance is based on surmise and conjecture are not sustainable. There is no presumption also that there has to be an adhoc personal element in such type of expenditure as opined by Revenue authority. In this view of the matter we set aside the orders of authorities below and delete the disallowance.

5. In the result, these appeals by the assessee stand allowed.

Pronounced in the open court on 9.3.2021.

Sd/-  
(RAMLAL NEGI)  
JUDICIAL MEMBER

Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Mumbai; Dated : 09/03/2021

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai

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