

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD 'SMC' BENCH : Hyderabad**

**(Through Video Conference)**

**BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER**

**ITA No. 301/Hyd./2019  
Assessment Year: 2014-15**

Shri Sampath Subramaniam  
Hyderabad

vs.

ITO, Ward 7(1)  
Hyderabad

[PAN: AHUPS5553P]

**(Appellant)**

**(Respondent)**

**For Assessee:** None

**For Revenue:** Shri N. Srikanth, D.R.

**Date of Hearing** : 24/03/2021

**Date of Pronouncement** : 20/04/2021

**ORDER**

This assessee's appeal for A.Y. 2014-15 arises against the Commissioner of Income Tax (Appeals) "[CIT(A)]"-9, Hyderabad's order dated 03.12.2018 passed in case no.10174/2017-18 in proceedings u/s 144 of the Income Tax Act, 1961 [in short 'the Act'].

Case called twice. None appeared on behalf of assessee. Heard Shri N. Srikanth, learned DR on behest of Revenue. Case file perused.

It is observed that there was 19 days delay in filing the appeal and the assessee filed condonation petition dated 07.03.2019 explaining detailed reasoning for the delay. The same stands condoned as per assessee's corresponding averments in condonation petition.

2. Coming to assessee's sole substantive grievance seeking to reverse CIT(A)'s findings restricting expenses claimed Rs.23,58,630/- to the extent of Rs.5 lakhs only. It transpires at the outset that neither party submissions deserve to be accepted in entirety since the tax payer has failed to explain each and every head of expenses before CIT(A) as well as Assessing Officer who has not considered the totality of facts and circumstances involved. I thus conclude larger interest of justice would be met if impugned disallowance of Rs.5 lakhs is further restricted to Rs.2,50,000/- with a rider that the same shall not stand as a precedent. This assessee's appeal is partly allowed.

This assessee's appeal stands partly allowed in above terms.

Order pronounced in Open Court on 20/04/2021.

Sd/-  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

Dated: April, 2021

- *gmv*

Copy of Order forwarded to:

1. Shri Sampath Subramaniam, 101, Imperial building, 12-2-709/C/20, Padmanabha Nagar, Mehdipatnam, Hyderabad, 500 028, Telangana.
2. ITO, Ward 7(1), Hyderabad
3. ACIT, Range 7, Hyderabad
4. CIT(A)-9, Hyderabad.
5. Pr.CIT -3, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File