

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B" : HYDERABAD  
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No.	A.Y.	Appellant	Respondent
1301/Hyd/2017	2011-12	Deccan Health Care Limited, Hyderabad [PAN: AABCD0352N]	ITO, Ward-17(1), Hyderabad
1302/Hyd/2017	2012-13		ACIT, Circle-17(1), Hyderabad

For Assessee : Shri P.Murali Mohana Rao, AR  
For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 30-08-2021  
Date of Pronouncement : 04-10-2021

**ORDER**

**PER S.S.GODARA, J.M. :**

These two assessee's appeals for AYs.2011-12 and 2012-13 arise against the CIT(A)-5, Hyderabad's common order dated 31-03-2017 in appeal Nos.0691, 0690 / 2014-15 / CIT(A)-5, involving proceedings u/s.143(3) r.w.s.147 & u/s.143(3) [for AY.2012-13] of the Income Tax Act, 1961 [in short, 'the Act']; respectively.

Heard both the parties. Case files perused.

2. Coming to the first and foremost identical issue of assessee's research and development disallowance u/s.35 of the Act involving corresponding sums of Rs.1,03,70,865/-

each and both the learned lower representatives invited our attention to the tribunal's order in assessee's appeals ITA Nos.557/Hyd/2016 and 1277/Hyd/2017 for AY.2010-11 restoring the same back to the Assessing Officer for his afresh factual verification of the corresponding expenses. We thus adopt the very course of action herein as well. The assessee is directed to appear before the Assessing Officer on or before 15-12-2021 with all the relevant documentary evidences; at its own risk and responsibility to be followed by three effective opportunities of hearing. Ordered accordingly.

This identical first and foremost ground is treated as allowed for statistical purposes in above terms.

3. Next comes the identical latter substantive ground of disallowance of assessee's advertisement and publicity, marketing and refusal charges expenses of Rs.67,96,720/- and Rs.51,07,116/- and Rs.67,96,720/-; respectively in both the twin assessment years.

Suffice to say, the Assessing Officer as well as the CIT(A) have made the impugned disallowance(s) quoting the assessee's failure in filing all the supportive evidences providing the same to have been incurred wholly and exclusively for the purpose of the business. The fact also remains that the impugned latter head of disallowance involves day-to-day selling/marketing expenses which cannot be *per se* ruled out. We therefore are of the opinion that a lump-sum estimation of 6% pertaining to the instant identical latter issue would be just and proper in both these assessment years with a rider that the same shall not be taken as a

precedent in any other case. Necessary computation shall follow as per law.

No other ground has been pressed before us.

4. These two appeals of assessee are treated as partly allowed in above terms. A copy of this common order be placed in the respective case files.

*Order pronounced in the open court on 4<sup>th</sup> October, 2021*

Sd/-  
**(LAXMI PRASAD SAHU)**  
**ACCOUNTANT MEMBER**

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

Hyderabad,  
Dated: 04-10-2021

TNMM

*Copy to :*

*1. Deccan Health Care Limited, C/o. P.Murali & Co., Chartered Accountants, 6-3-655/2/3, 1<sup>st</sup>Floor, Somajiguda, Hyderabad.*

*2. The ACIT, Circle-17(1), Hyderabad.*

*3. The ITO, Ward-17(1), Hyderabad.*

*4. The CIT(Appeals)-5, Hyderabad.*

*5. The Pr.CIT-5, Hyderabad.*

*6. D.R. ITAT, Hyderabad.*

*7. Guard File.*