

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri George George K, JM and Shri B.R.Baskaran, AM

ITA No.467/Bang/2020 : Asst.Year 2016-2017

Sri.Morapakkam Josiam Arvind Nirvana, No.329, Ideal Homes Township, 18 th Cross, 1 st Phase Rajarajeshwari Nagar Bengaluru - 560 098. PAN : ACBPA0889J.	v.	The Asst.Commissioner of Income-tax, Circle 3(2)(1) Bengaluru.
(Appellant)		(Respondent)

Appellant by : Sri.S.V.Ravishankar, Advocate
Respondent by : Sri.K.Sankar Ganesh JCIT-DR

Date of Hearing : 12.10.2021	Date of Pronouncement : 12.10.2021
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ORDER

Per George George K, JM

This appeal in the instance of the assessee directed against CIT(A)'s order dated 04.12.2019. The relevant assessment year is 2016-2017.

2. There is a delay of 60 days in filing this appeal. The assessee has filed a petition for condonation of delay, wherein it was submitted that the assessee has changed his Counsel and the present Counsel could not prepare the appeal papers due to Covid-19 pandemic followed by nationwide lockdown. On perusal of the reasons stated for belated filing of the appeal, we noticed that no latches can be attributed to the assessee and there is sufficient cause in filing this appeal belatedly. Accordingly, we condone the delay in filing this appeal and proceed to dispose of this appeal on merits.

2. The solitary issue raised is whether the CIT(A) is justified in confirming the disallowance of expenditure claimed u/s 57 of the I.T.Act amounting to Rs.30,08,729.

3. The brief facts of the case are as follows:-

The assessee is an individual. During the course of assessment proceedings, the Assessing Officer disallowed the expenditure claimed by the assessee u/s 57 of the I.T.Act amounting to Rs.30,08,729, which includes PMS charges, salaries and bonus, professional charges, vehicle maintenance, computer maintenance etc.

4. Aggrieved, the assessee preferred an appeal to the first appellate authority. The CIT(A) confirmed the addition made by the A.O. by following the order of the Tribunal in assessee's own case for assessment year 2012-2013 in ITA No.1991/Bang/2016 (order dated 20.04.2018), which the CIT(A) has elaborately discussed in his order. For the sake of brevity, the same is not reproduced again.

5. Aggrieved by the order of the CIT(A), the assessee preferred an appeal to the Tribunal.

6. We have heard rival submissions and perused the material on record. At the time of hearing before us, both the parties fairly conceded that the impugned issue is covered against the assessee by the order of the Tribunal in assessee's own case for assessment year 2012-2013 (supra). In view of the submissions made by both the parties and in the facts

and circumstances of the case, we do not find any infirmity in the order of the CIT(A). Hence, the order of the CIT(A) is upheld.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 12th day of October, 2021.

Sd/-
(B.R.Baskaran)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 12th October, 2021.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore