

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Saktijit Dey, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 6001/Del/2018 : Asstt. Year : 2015-16**

AOV International, 136-A, Pocket-12, Jasola, New Delhi-110025	Vs	ACIT, Circle-28(1), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAFFA2656M</b>		

**Assessee by : Sh. Bharat Upreti, CA**

**Revenue by : Sh. Satpal Gulati, CIT DR**

**Date of Hearing: 19.01.2022**

**Date of Pronouncement: 28.01.2022**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-10, New Delhi dated 12.07.2018.

2. Following grounds have been raised by the assessee:

*"1. Addition of Rs. 1,16,540/- made by the Assessing Officer on account of unexplained difference in the amount of Duty Draw Back received / receivable and confirmation of the same by the Commissioner of Income Tax (Appeals) is contrary to facts and law and therefore, the addition of Rs. 1,16,540/- is liable to be deleted.*

*2. Disallowance of Rs.1,98,165/- on estimated basis @ 10% of Telephone & Internet and Travelling Expenses made by the Assessing Officer and confirmation of the same by the Commissioner of*

*Income Tax (Appeals) is contrary to facts and law and therefore, the disallowance of Rs.1,16,540/- is liable to be deleted."*

3. The assessee filed return of income on 29.09.2015 declaring an income of Rs.1,52,04,830/-. The first ground pertains to addition of Rs.1,16,540/- on account of unexplained difference of the amount of duty draw back received/receivable as per the Customs Authorities. The amount reflected was Rs.1,10,32,534/- whereas the assessee has shown a duty drawback of Rs.1,09,15,994/-. Owing to the non-reconciliation of the amount, an addition of Rs.1,16,540/- has been made by the Assessing Officer which has been confirmed by the Id. CIT(A). Since, the matter pertains to mere reconciliation of the amount received/receivable, the matter is being referred back to the file of the AO to submit the reconciliation statement. The AO shall allow the claim after receipt of the reconciliation statement filed by the assessee in accordance with the provisions of the law.

4. The second issue pertains to disallowance of Rs.1,98,165/- on account of 10% of disallowance from telephone and internet expenses. Keeping in view, the turnover and profits returned by the assessee and since all the details have been filed regarding the internet and telephone expenses and the assessee being a company, the disallowance on account of personal use is without bringing any material on record, hence liable to be obliterated.

5. In the result, the appeal of the assessee is allowed.  
Order Pronounced in the Open Court on 28/01/2022.

Sd/-

**(Saktijit Dey)**  
**Judicial Member**

**Dated: 28/01/2022**

**\*Subodh Kumar, Sr. PS\***

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**