

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

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 4254/Del/2019 : Asstt. Year : 2012-13

Income Tax Officer, Ward-8(3), New Delhi-110002	Vs	E24 Glamour Ltd., 352, Aggarwal Plaza, Plot No. 8, Kondli, New Delhi-110096
(APPELLANT)		(RESPONDENT)
PAN No. AADCB0874H		

Assessee by : Sh. Amit Arora, CA

Revenue by : Sh. Lalit Kishore, Sr. DR

Date of Hearing: 25.05.2022

Date of Pronouncement: 29.06.2022

ORDER

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

The present appeal has been filed by the Revenue against the order of the Id. CIT(A)-34, New Delhi dated 13.02.2019.

2. The assessee company is engaged in the business of broadcasting of entertainment channel. During the year, the assessee company has claimed expenses reimbursed to the holding M/s BAG Films and Media Ltd. and M/s Allied Infotainment Distribution Pvt. Ltd. The assessee company has not furnished requisite details alongwith the proof of TDS on the payments made before the Assessing Officer. The company has furnished the copy of confirmation dated 10.02.2015 from the aforesaid companies that TDS was deducted wherever it was applicable but no proof of deposit or challan was furnished for verification. Hence, the AO disallowed the amount reimbursed.

3. The Id. CIT(A) held that the assessee has furnished copies of Form 16A in support of TDS in the payment made to M/s Allied Infotainment Distribution Pvt. Ltd. on account of channel payment charges of Rs.17.03 Cr. which is included in the total addition made by the AO of Rs.17.78 Cr. The Id. CIT(A) confirmed the remaining amount of Rs.2.72 Cr. as the assessee failed to deduct the TDS. Since, the remission given by the Id. CIT(A) is rightly based on Form 16A and Form 26AS, we hereby decline to interfere with the order of the Id. CIT(A).

4. In the result, the appeal of the Revenue is dismissed.
Order Pronounced in the Open Court on 29/06/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

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

Dated: 29/06/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR