

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष  
Before Shri V. Durga Rao, Judicial Member &  
Shri G. Manjunatha, Accountant Member

आयकर अपील सं./I.T.A. No. 1700/Chny/2019  
निर्धारण वर्ष/**Assessment Year:2010-11**

Shri K. Thanikachalam,  
No. 18-A, Girija Gardens,  
Devadi Street, Mylapore,  
Chennai 4.

Vs. The Deputy Commissioner of  
Income Tax,  
Non Corporate Circle 2,  
Chennai.

**[PAN:AAEPT1404B]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri T. Vasudevan, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 04.08.2022  
घोषणा की तारीख /Date of Pronouncement : 26.08.2022

**आदेश / O R D E R**

**PER V. DURGA RAO, JUDICIAL MEMBER:**

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) 2, Chennai, dated 18.03.2019 relevant to the assessment year 2010-11 challenging confirmation of disallowance of eviction expenses of ₹.11,00,000/-.

2. The appeal filed by the assessee is delayed by one day in filing the appeal before the Tribunal. The assessee filed petition for

condonation of delay in support of an affidavit by stating that the delay was neither wilful nor wanton and pleaded for condoning the delay, against which, the Id. DR has not raised any serious objection. Since the assessee was prevented by reasonable cause, the delay in filing the appeal before the Tribunal is condoned and admitted the appeal for adjudication.

3. Brief facts of the case are that the assessee filed his return of income for the assessment year 2010-11 on 14.10.2010 declaring a total income of ₹.55,79,419/- and the same was processed under section 143(1) of the Income Tax Act, 1961 [“Act” in short]. Subsequently, the case was selected for scrutiny and accordingly, the Assessing Officer has completed the assessment under section 143(3) of the Act dated 28.03.2013 by assessing total income of the assessee at ₹.5,13,86,050/- after making various additions. On appeal, vide order dated 28.07.2014, the Id. CIT(A) partly allowed the appeal by confirming the additions made towards disallowance under section 68 of the Act and unsecured loans. Further, the Id. CIT(A) remitted back various disallowances to the file of the Assessing Officer for verification. After verification, vide order under section 143(3) r.w.s.

250 of the Act dated 29.03.2016, the Assessing Officer reassessed the total income at ₹.3,26,22,797/-. Thereafter, vide order under section 154 of the Act dated 23.05.2018, the Assessing Officer has further revised the total income at ₹.2,62,69,258/- by allowing the claim of the assessee to the extent of ₹.50.00 lakhs with respect to unsecured loans of ₹.63,25,360/- and rejected the claim of eviction expenses of ₹.33.00 lakhs. On appeal, after considering the confirmation letter dated 15.03.2019 from Shanti Jain, the Id. CIT(A) has deleted the addition towards disallowance to the extent of ₹.22.00 lakhs and confirmed the balance expenses of ₹.11.00 lakhs for want of evidence.

4. On being aggrieved, the assessee is in appeal before the Tribunal. By filing confirmation letters and bank statements, the Id. Counsel for the assessee has prayed for deleting the addition made towards disallowance of eviction expenses.

5. On the other hand, the Id. DR supported the order passed by the Id. CIT(A).

6. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. With

regard to the disallowance of claim of eviction expenses, the Assessing Officer disallowed ₹.33.00 lakh for want of evidence. On appeal, after considering the confirmation letter dated 15.03.2019 from Shanti Jain, the Id. CIT(A) has deleted the addition towards disallowance to the extent of ₹.22.00 lakhs and confirmed the balance expenses of ₹.11.00 lakhs for want of evidence. Before us, the assessee has produced confirmations from J. Manoj Kumar (₹.2.00 lakhs), Jaya Ravi (₹.1.00 lakh), S. Banumathy (₹.1.00 lakh) & M. Saravanan & K. Lakshmanan (₹.50,000/- each) along with bank statement. On perusal and verification of the bank statement, we find that the assessee has actually made payment to the above parties. However, the assessee has not produced any evidence/confirmation from Jaganathan & Kuppammal for the expenses of ₹.6,00,000/-. Under the above facts and circumstances and by considering the confirmation letters as well as bank statement furnished by the assessee, we, hereby delete the addition made towards the disallowance of eviction expenses to the extent of ₹.5,00,000/-. Since the assessee could not file any confirmation from Jaganathan & Kuppammal, the disallowance of eviction expenses to the extent of ₹.6,00,000/- is sustained.

7. In the result, the appeal filed by the assessee is partly allowed.

Order pronounced on the 26<sup>th</sup> August, 2022 in Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 26.08.2022

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/  
Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5.  
विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.