

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER  
AND  
SHRI DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.262/PUN/2018  
निर्धारण वर्ष / Assessment Year : 2013-14

Shree Ram Cargo Pvt. Ltd.,  
3A and B Archies Court,  
Shankar Sheth Road,  
Pune – 411037

PAN : AALCS3844A

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,  
Ward – 6(2), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Kishor B. Phadke  
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 12-08-2022  
घोषणा की तारीख / Date of Pronouncement : 30-08-2022

**आदेश / ORDER**

**PER S.S. GODARA, JM :**

This assessee's appeal for assessment year 2013-14 arises against the CIT(A)-4, Pune's order dated 13-12-2017 passed in case No. CIT(A), Pune-4/10596/2016-17, in proceedings u/s. 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee's sole substantive grievance canvassed in the instant appeal challenges correctness of both the lower authorities action disallowing its cash payment of Revenue expenditure exceeding the specified limits; involving total amount of Rs.5311299/-, made in the course of assessment dated 31-03-2016 as upheld in the CIT(A)'s order.

3. Mr. Walimbe vehemently argued in light of the CIT(A) detailed discussion in pages 8 to 9 para 5.3.3 that the assessee had not filed all the relevant details of the compelling reasons for the impugned cash payment. These Revenue's arguments are found to be against the facts on record. Page 62 in the assessee's paper book suggest that it had filed the detailed compilation running into 671 pages primarily suggesting that an amount of Rs.49.20 lacs involved its inter branch payments at the very entity level itself. The same is not found to be in the nature of additional evidence requiring any further factual verification. This is indeed couple with the fact that the department had carried out a survey action at assessee's premises on 09-07-2013 wherein all these details had been very well produced. That being the case, we are of the opinion that the learned lower authorities have erred in law and on facts in disallowing the assessee's payments made to its Nathdwara, Dausa, Jodhpur, Unit-II, Borunda and Pune head office branches (pages 74 to 165). The impugned disallowance component of Rs.49.20 lacs stands deleted in light of the foregoing clinching factual position.

4. So far as the remaining amount of the impugned disallowance of Rs.4311299/- (excluding Rs.49.20 lac) is concerned, Mr. Phadke would

hardly explained the relevant facts and circumstances justifying the assessee's cash payment. We affirm the learned lower authorities' action to this effect. The assessee's sole substantive grievance partly accepted. Necessary computation shall follow as per law.

5. This assessee's appeal is partly allowed.

Order pronounced in the open court on 30<sup>th</sup> August, 2022.

Sd/-  
(Dipak P. Ripote)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Godara )  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> August, 2022.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-4, Pune
4. The Pr. CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune