

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

**Before Sh. Kul Bharat, Judicial Member  
Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 228/Del/2020: Asstt. Year : 2015-16**

|   |    |                                     |
|---|----|-------------------------------------|
| Gurcharan Singh Bhatia,<br>I-289, Narina Vihar, New Delhi | Vs | ACIT,<br>Circle-50(1),<br>New Delhi |
| <b>(APPELLANT)</b>  |    | <b>(RESPONDENT)</b>                 |
| <b>PAN No. AAHPB5153G</b>                                 |    |                                     |

**Assessee by : Sh. None  
Revenue by : Sh. Shri Abhishek Kumar, Sr. DR**

|                                    |  |
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| <b>Date of Hearing: 18.11.2022</b> | <b>Date of Pronouncement: 18.11.2022</b> |
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**ORDER**

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

1. The present appeal has been filed by the assessee against the order of the Id. CIT(A)-42, Delhi dated 30.11.2019.
2. The assessee has raised the following grounds of appeal:-
  - "1. *The order passed by ACIT and sustained by CIT was against the facts of the case and bad in law.*
  2. *CIT [A] erred to sustain addition of Rs.309000/- expenses which were not claimed by assessee in p&l account.*
  3. *The CIT[A] did not adjudicate ground no 3 i.e.*  
*"The JCIT erred by giving directions U/S 144A first proviso to give any directions which were prejudicial to assessee without affording any opportunity and consequent following of such direction by AO as those were in defiance of*

*provisions of section 144A, therefore, addition of Rs.3959000 /- on disallowance of expenses was against the principles of natural justice i.e. without providing any opportunity, deserves to be deleted."*

4. *The CIT[A] erred in law and in the circumstances of the case to sustain addition of an amount of Rs. 2500000/- & [ Rs.309000/- (not claimed as expense)] and paid to CPL auto and by ignoring statement recorded u/s 131 & Rs. 250000 paid to ARTI JAIN as business promotion expenses and Rs.650000 paid to Barkha jain, & Rs. 250000 paid to Subhash Kausal. as selling and marketing expenses without considering that expenses were incurred for the purpose of the business and without providing proper opportunity, and against the facts and evidences on record."*

3. We have gone through the letter filed on 27.09.2022 withdrawing the appeal of the Assessee on the grounds that the Assessee has opted for VSVS. The Assessee has attached Form No. 3 issued by the Pr. CIT-10, Delhi dated 17.12.2020. The detail of the payment or form 5 has not been submitted before us. Since the appeal of the Assessee is being dismissed based on Form No. 3 the revenue may examine the form No. 5 or collect the disputed demand as per the provisions of the Act.

4. In the result the appeal of the Assessee is dismissed as withdrawn.

Order Pronounced in the Open Court on 18/11/2022.

Sd/-

Sd/-

**(Kul Bharat)**  
**Judicial Member**

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

**Dated: 18/11/2022**

**\*Ajay Kumar Keot, Sr. PS\***  
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1. Appellant
2. Respondent