

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "S.M.C." NEW DELHI ]

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER, S. M. C.

आ.अ.सं./I.T.A Nos. 2164 & 2165/Del/2022  
निर्धारणवर्ष/Assessment Year: 2018-19

M/s. Field Motor Pvt. Ltd., F-7, Block B-1, 2 <sup>nd</sup> Floor, Mohan Co-operative Industrial Estate, Mathura Road, New Delhi - 110 044.	<u>बनाम</u> Vs.	ACIT, Circle : 7 (1), New Delhi.
PAN : AAACF6343E		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे / Assessee by :	Shri Y. K. Sharma, C. A.;
राजस्वकीओरसे / Department by :	Shri Narpat Singh, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	17/11/2022
उद्घोषणाकीतारीख/Pronouncement on :	29/11/2022

आदेश / ORDER

PER SAKTIJIT DEY, J. M. :

1. Captioned appeals by the assessee arise out of two separate orders, both dated 8.07.2022, passed by National Faceless Appeal Centre (NFAC) Delhi pertaining to assessment year 2018-19.

2. The common issue raised in both the appeals relates to disallowance of certain expenses by the Assessing Officer and upheld by the First Appellate Authority.

3. I have heard the parties and perused the material on record. Before me, the limited submission made by the ld. Counsel for the assessee is to the effect that in faceless appeal proceedings the assessee was unable to produce the supporting evidences to substantiate its claim of expenses. Thus learned Counsel submitted that the matter may be restored back to the Assessing Officer for enabling the assessee to furnish the requisite documentary evidences in support of its claim.

4. Though learned Departmental Representative submitted that the assessee had adequate opportunity to furnish evidences before the Departmental authorities, however, he did not express any serious objection against restoration of the issue to the Assessing Officer.

5. Having considered rival submissions and assessee's contention that in the faceless appeal proceedings the assessee could not furnish the requisite documentary evidences and an opportunity be given to do the same before the Assessing Officer, without deliberating much on the issue, I deem it appropriate to restore the issues to the file of the Assessing Officer for fresh adjudication, after due opportunity of being heard to the assessee. It is open to the assessee to furnish supporting evidences in support of its claim. At this stage, I must make it clear that I have not expressed any opinion on the merits of the issue. Grounds are allowed for statistical purpose.

6. In the result, the appeals are allowed for statistical purpose.

Order pronounced in the open court on : 29/11/2022.

Sd/-  
( SAKTIJIT DEY )  
JUDICIAL MEMBER

Dated : 29/11/2022.

\*MEHTA\*

Copy forwarded to :

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

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	24.11.2022
Date on which the typed draft is placed before the dictating member	28.11.2022
Date on which the typed draft is placed before the other member	29.11.2022
Date on which the approved draft comes to the Sr. PS/ PS	29.11.2022
Date on which the fair order is placed before the dictating member for pronouncement	29.11.2022
Date on which the fair order comes back to the Sr. PS/ PS	29.11.2022
Date on which the final order is uploaded on the website of ITAT	29.11.2022
Date on which the file goes to the Bench Clerk	29.11.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	