

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.892/Chny/2018  
निर्धारण वर्ष/Assessment Year: 2013-14

Shri S. Dilli,  
C/o. A.N. Seetharaman & Co,  
Sri Rama Sadhanam – First Floor,  
New No. 23, Chinnaiah Road,  
T. Nagar, Chennai 600 017.

Vs. The Income Tax Officer,  
Ward 2,  
Villupuram.

**[PAN:AFEPD6253M]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None  
प्रत्यर्थी की ओर से/Respondent by : Shri P. Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 29.11.2022  
घोषणा की तारीख /Date of Pronouncement : 14.12.2022

**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), Puduchery, dated 11.01.2018 relevant to the assessment year 2013-14.

2. Brief facts of the case are that the Tribunal order in I.T.A. No. 892/Chny/2018 for the assessment year 2013-14 dated 22.07.2019 has been recalled for limited purposes vide order in M.P. No.

11/Chny/2018 dated 15.07.2022 to adjudicate ground No. 3.1 raised in the appeal of the assessee relating to confirmation of disallowance of expenses such as (i) Boiling & Hulling Charges and (ii) Packing material expenses of ₹.2,00,000/- each.

3. When the appeal was taken up for hearing, none appeared on behalf of the assessee or filed any adjournment petition. Hence we proceed to decide the appeal on merits after hearing the Id. DR.

4. We have heard the Id. DR, perused the materials available on record and gone through the orders of authorities below. In the assessment order, the Assessing Officer has disallowed the expenses of Boiling & Hulling Charges and Packing material expenses of ₹.2,00,000/- each on estimated basis and on appeal, the Id. CIT(A) confirmed the disallowances made by the Assessing Officer. In this case, it is not the case of the Department that the assessee has not incurred the above expenses, but, since the assessee could not vouched the expenses property, the Assessing Officer has disallowed ₹.2,00,000/- towards expenses of Boiling & Hulling Charges and Packing material expenses, appears to be on higher side. Accordingly, we confirm the disallowance to the extent of ₹.1,00,000/- each towards

expenses of Boiling & Hulling Charges and Packing material expenses and the assessee get relief to the extent of ₹.1,00,000/- each for both the expenses. Thus, the ground raised by the assessee is partly allowed.

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

Order pronounced on 14<sup>th</sup> December, 2022 at Chennai.

Sd/-  
(G. MANJUNATHA)  
ACCOUNTANT MEMBER

Sd/-  
(V. DURGA RAO)  
JUDICIAL MEMBER

Chennai, Dated, 14.12.2022

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.