

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No.190/Asr/2019
Assessment Year: 2014-15**

Sh. Ghulam Nabi Marazi, Marazi Manzil, Gogji Bagh, Srinagar. [PAN:AHYPM8646H] (Appellant)	Vs.	ITO, Ward-3(5), Baramula. (Respondent)
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Appellant by	None.
Respondent by	Sh. S.M. Surendranath, Sr. DR

Date of Hearing	18.05.2023
Date of Pronouncement	30.05.2023

ORDER

Per:Anikesh Banerjee, JM:

The instant appeal of the assessee was filed against the order of the Id. Commissioner of Income Tax (Appeals),-1, Ludhiana,[in brevity the CIT (A)] order passed u/s 250 (6) of the Income Tax Act 1961[in brevity the Act], for A.Y.

2014-15. The impugned order was emanated from the order of the Id. Income Tax Officer, Baramula, [in brevity the AO] order passed u/s 143(3) of the Act.

2. The assessee has taken the following grounds: -

1. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 2,09,878/- on account of Pilferage Expenses. The addition is bad in law and needs to be deleted.*

2. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 73,314/- on account of Some Expenses. The addition is bad in law and needs to be deleted.*

3. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 3,00,000/- on account of Expenses Claimed against Transport Receipts. The addition is bad in law and needs to be deleted.*

4. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 1,56,509/- on account of Vehicle Hire Charges. The addition is bad in law and needs to be deleted.*

5. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 44,928/- on account of Rent received by IOC. The addition is bad in law and needs to be deleted.*

6. *The Ld. CIT (A) has erred in law & facts by confirming action of AO by adding Rs. 1,00,000/- on account of Deduction u/s 80 C. The addition is bad in law and needs to be deleted.*

7. *The Appellant reserves all right to amend, alter, add and modify the grounds of appeal.”*

3. Brief fact of the case is that during the assessment the expenses under different heads are disallowed due to non-submission of proper explanation before the ld. AO and also the disallowance u/s 80C and 80U was made due to non-availability of the documentary evidence in support of the claim. The total addition was Rs.784,630/- which was added with the total income of the assessee. Being aggrieved assessee filed an appeal before the ld. CIT(A). The ld. CIT(A) pointed out that the assessment was completed and assessee was not able to submit the documents before the ld. AO. The ld. CIT(A) accepted the documents. But upheld the addition due to lack of proper explanation before the ld. CIT(A). Being aggrieved the assessee filed an appeal before us.

4. When the appeal was called for hearing, none was present on behalf of the assessee. The ld. AR filed an adjournment petition. But there is no sufficient cause for adjournment. So, the adjournment petition is dismissed by the bench. On perusal of record, we find that the hearing is scheduled on 18/05/2023. Previously

the dates were fixed number of times. We find from the record that on dated 25/04/2023 the Id. Counsel of the assessee had made written request to fix the date of hearing on 18/05/2023. In view of the above and considering the nature of dispute, we proceed to dispose the appeal *ex-parte qua* the assessee after hearing the learned DR and on the basis of material available on the record.

5. The Id. DR vehemently argued and fully relied on the order of the revenue authorities.

6. We heard the submission of the Id. DR and relied on the orders of revenue authorities. The ad hoc disallowance was made related to pilferage expenses, some expenses on transport vehicle hire charges and repair and maintenance and addition was made on rent received by IOC. Further, the addition was made Rs.1 lac for lack of documents for claiming of deduction u/s 80C. During assessment proceeding the Id. AO was not able to explain the reasons of adhoc disallowance related to assessee. After considering both the orders, it is very much clear that there is a lack of representation by the representative of the assessee. The assessment was completed during insurgency in the Kashmir Valley. Same is not applicable for the appeal order. We consider the hardship of the assessee for representation the matter before the Id. assessing authority. We accept the ground of the assessee and set aside the matter to the Id. AO for further adjudication afresh

on the expenses, disallowed. Needless to say, the assessee should get a reasonable opportunity of hearing before the ld. AO in set aside proceeding.

7. In the result, the appeal of the assessee bearing **ITA No. 190/Asr/2019** is allowed for statistical purposes.

Order pronounced in the open court on 30.05.2023

Sd/-

(Dr. M. L. Meena)
Accountant Member

Sd/-

(ANIKESH BANERJEE)
Judicial Member

AKV

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy
By order