

आयकर अपीलीय अधिकरण "सी" न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ITA No.451/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2010-11)

M/s. Limras Lottery & Trading Company Pvt. Ltd. 164, Near Hotel Orchid Inn, Peters Road, Opp. New Colony, Chennai-600 014.	बनाम/ Vs.	ITO Corporate Circle-4(1) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAACL-7724-R		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकी ओरसे/ Appellant by	:	None (Adj. application rejected)
प्रत्यर्थीकी ओरसे/ Respondent by	:	Shri P. Sajit Kumar (JCIT) – Ld. Sr. DR

सुनवाईकी तारीख/ Date of Hearing	:	29-05-2023
घोषणाकी तारीख/ Date of Pronouncement	:	29-05-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing of captioned appeal, none appeared for assessee and accordingly, the appeal is being disposed-off with the able assistance of Ld. Sr. DR who pleaded for dismissal of the appeal.
2. The registry has noted delay of 1265 days in the appeal, the condonation of which has been sought by the assessee by way of condonation petition which is supported by the affidavit of director of the assessee company. It has been submitted that the two counsels

appointed by the assessee expired in the year 2021 and 2022 due to Covid-19 Pandemic which led to delay in the appeal. Considering the same, we condone the delay and admit the appeal for adjudication on merits.

3. The assessee has assailed three additions. The addition of Rs.2.45 Lacs represent difference of gross total income reflected by the assessee in its Income Tax Return vis-à-vis the amount reflected in Form 26AS. We find that the same is matter of reconciliation and accordingly, we remit this issue back to the file of Ld. AO with a direction to the assessee to reconcile the difference.

4. The second addition is disallowance u/s 40(a)(ia) for Rs.4.44 Lacs for want of TDS on rental payments. Apparently, the payments are for Delhi office and Kolkata Office and the payees seem to be different. Therefore, we restore this issue back to the file of Ld. AO with a direction to the assessee to substantiate this claim.

5. The last addition of Rs.2.55 Lacs represents legal expenses for which no proof could be submitted by the assessee. Therefore, this addition does not require any interference on our part.

6. The appeal stand partly allowed for statistical purposes.

Order pronounced on 29th May, 2023

Sd/-

(V. DURGA RAO)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai; दिनांक/Dated : 29-05-2023

DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकरआयुक्त/CIT 4. विभागीयप्रतिनिधि/DR 5. गार्डफाईल/GF

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखासदस्य / ACCOUNTANT MEMBER