

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAJKOT BENCH, RAJKOT**

[CONDUCTED THROUGH E-COURT AT AHMEDABAD]

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND MS. MADHUMITA ROY, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No. 166/Rjt/2019  
Assessment Year : 2013-14**

M/s. Classic Network Pvt. Ltd., 202, Arpan Complex, Kalawad Road, Opp. Swami Narayan Temple, Rajkot-360001 PAN : AABCC 8197 Q	Vs	The Assistant Commissioner of Income-tax, Circle-2(1), Rajkot
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<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
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Assessee by :	Shri D.M. Rindani, AR
Revenue by :	Shri B.D. Gupta, Sr. DR

सुनवाई की तारीख/Date of Hearing : 02/05/2023  
घोषणा की तारीख /Date of Pronouncement: 06/06/2023

**आदेश/ORDER**

**PER MS. MADHUMITA ROY, JUDICIAL MEMBER:-**

The instant appeal filed by the assessee is directed against the order dated 17.05.2019 passed by the learned Commissioner of Income-tax (Appeals)-2, Rajkot (hereinafter referred to as the "CIT(A)"), arising out of the order dated 28.12.2018 passed by the Asstt. Commissioner of Income-tax, Circle-2(1), Rajkot under Section 143(3) r.w.s. 263 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the Assessment Year 2013-14.

2. We have heard the rival submissions made by the respective parties and also perused the relevant material available on record. The assessment under Section 143(3) of the Act in respect of the assessee was completed on 21.03.2016 determining the total income at Rs.10,55,74,935/- upon making

an addition of Rs.28,080/- under Section 36(1)(va) of the Act on the late payment of PF. Subsequently, a revision order dated 22.03.2018 was passed by the learned PCIT invoking provisions of Section 263 of the Act directing the Assessing Officer to verify the nature of payment made by the assessee-company to M/s. Parsoli Motors Pvt. Ltd. of Rs.2,90,000/-, as on the payment no TDS was deducted by the assessee-company and thereby holding that order passed by the Assessing Officer under Section 143(3) of the Act as erroneous and prejudicial to the interest of the Revenue.

3. The assessee-company claimed that it has purchased spare parts and machinery for the car and made the payment of the impugned amount. Further that, there is no need to deduct TDS on such purchase of spare parts. Before the learned Assessing Officer, it was contended by the representative of the assessee that it was not possible to furnish the contra accounts i.e. ledger account from the books of M/s. Parsoli Motors Pvt. Ltd as the company is closed and not providing any details of such purchase made by the assessee. Apart from that, the original bills were misplaced and could not be found. Needless to mention that this status remains the same as on date, as already contended by the learned Counsel appearing for the assessee before us even today. However, in the absence of cogent documents, the learned Assessing Officer added the said amount of Rs.2,90,000/- under Section 40a(ia) of the Act in consequence of the order passed under Section 263 of the Act dated 22.03.2018 passed by the learned PCIT which stood confirmed by the learned CIT(A) in appeal preferred by the assessee in the absence of those documents required to be verified. Before us, the learned Counsel appearing for the assessee submitted that as the position even today is the same and neither the assessee is able to

produce any such documents in support of its case, the assessee does not have much to say.

4. On the contrary, the learned Sr. DR relied upon the orders of the lower authorities.

5. Having heard the learned Counsels appearing for the parties, having regard to the facts and circumstances of the case and in the absence of any cogent documents, particularly the bills and vouchers or the ledger accounts, we do not find any reason to interfere with the order passed by the learned CIT(A) in negating the claim made by the assessee. Thus, having no other alternative, the order passed by the learned CIT(A) is hereby confirmed.

6. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 6<sup>th</sup> June, 2023 at Ahmedabad.

Sd/-

Sd/-

**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

Ahmedabad, Dated 06/06/2023

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**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि बरेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण/ DR, ITAT, Rajkot
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

TRUE COPY

उप/सहायक पंजीकार (Dy./ Asstt.Registrar)  
आयकर अपीलीय अधिकरण./ ITAT, Rajkot