

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'I', NEW DELHI**

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2364/Del/2017 : Asstt. Year: 2012-13**

Texsa India Ltd. (Now merged with Sika India Pvt. Ltd.), 301-302, 3 <sup>rd</sup> Floor, Elegance Tower, Jasola Vihar, New Delhi-110025 (APPELLANT)	Vs.	ACIT, Circle-4(1), Gurgaon (RESPONDENT)
<b>PAN No. AA ECS2408B</b>		

**Assessee by : None**

**Revenue by : Sh. Mahesh Shah, CIT DR**

**Date of Hearing: 14.06.2023**

**Date of Pronouncement: 28.06.2023**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order dated 25.01.2017 passed by the AO u/s 143(3) r.w.s. 144C of the Income Tax Act, 1961.

2. The AO disallowed an amount of Rs.5,23,320/- on account of 20% of the total travelling expenses without bringing any facts on record. Hence, the same is directed to be deleted.

3. In the result, the appeal of the assessee is allowed.

Order Pronounced in the Open Court on 28/06/2023.

Sd/-

**(Kul Bharat)  
Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)  
Accountant Member**

**Dated: 28/06/2023**

\*Subodh Kumar, Sr. PS\*