

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “SMC”: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 2320 /DEL/2022**  
**Assessment Year: 2018-19**

Shakeel Ahmad, Proprietor, C/O CA Anupam Sharma, 02 Victoria Garden, Victoria Park Road, Jail Chungi, Meerut-250005. PAN-ADPPA8809B	<u>Vs</u>	ACIT, Circle-1(1)(1), Meerut.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>None</b>	
<b>Department represented by</b>	<b>Shri Om Parkash, Sr. DR</b>	
<b>Date of hearing</b>	<b>27.07.2023</b>	
<b>Date of pronouncement</b>	<b>31.07.2023</b>	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, dated 28.07.2022, pertaining to the assessment year 2018-19.

2. None put in appearance on behalf of the assessee despite issue of notice for hearing. It reveals from the record that the assessee has not been attending the proceedings since 15.11.2022. Therefore, I proceed to dispose of the appeal, ex parte, qua the assessee.

3. The only effective ground raised by the assessee in its appeal relates to the addition of Rs. 17,25,758/- made by the AO and confirmed by the learned CIT(Appeals) u/s 69 of the Income-tax Act, 1961 (the "Act").

4. Facts, in brief are that the assessee filed his return of income on 5.10.2018 declaring total income at Rs. 19,85,830/-. The case was selected for scrutiny assessment. The AO completed the assessment u/s 143(3) of the Act at Rs. 37,11,588/- by making addition of Rs. 17,25,758/- on account of assessee's failure to produce supporting documentary evidence for provision of expenses claimed. Aggrieved against this the assessee preferred appeal before the learned CIT(Appeals) who also confirmed the action of the AO by dismissing the appeal. Aggrieved against this the assessee is in appeal before this Tribunal.

5. I have heard learned DR and perused the material available on record. The stand of the assessee before the authorities below was that the expenses in question related to salary, audit fees, accounting charges, electricity expenses and printing expenses etc. The authorities below disallowed the claim of the assessee on the ground that assessee failed to produce the supporting evidence in form of bills/vouchers in support of its claim. Looking to the facts and circumstances of the case and to subserve the substantial interest of justice in my considered view it would be fair and reasonable to both the parties to restore the matter to the file of

AO to decide the issue afresh after affording reasonable opportunity to the assessee of hearing and to adduce relevant documentary evidence in support of its claim. I order accordingly.

6. Appeal of the assessee is allowed for statistical purposes only.

Order pronounced in open court on 31<sup>st</sup> July, 2023.

**Sd/-  
(KUL BHARAT)  
JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**