

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.524/Bang/2023
Assessment year : 2014-15

Siddappur DISTRILLERIES Ltd. Sy No.95/1A/1B Siddapur Village, Siddapur Jamkhandi Taluk, Siddapur-587 301. PAN – AAHCS 3831 R	Vs.	The Asst. Commissioner of Income- tax, Circle-2(1), Hubli.
APPELLANT		RESPONDENT

Appellant by	:	Shri Chaitanya Mudrabettu, Advocate
Respondent by	:	Shri Subramanian S, JCIT(DR)

Date of hearing	:	11.10.2023
Date of Pronouncement	:	11.10.2023

ORDER

Per Chandra Poojari, Accountant Member

This appeal by the assessee is directed against the order of the NFAC, Delhi dated 22/5/2023 for the assessment year 2014-15.

2. The only issue in this regard is with regard to disallowance of Rs.42,11,036/- incurred towards Repairs

and Maintenance – P & M. This claim of the assessee was disallowed by the AO for want of satisfactory evidences in support of the claim of the assessee and the assessee has filed copies of ledger extracts and copies of the invoices in respect of each head of expenses. According to the AO, the assessee claimed expenditure of Rs.1,04,72,106/- under the head 'Repairs and Maintenance – P & M'. However, the ledger extracts of Repairs and Maintenance – P & M for bills of expenses was only to the tune of Rs.62,61,070/-. The AO asked the assessee to explain the reasons for such differences in the expenses claimed and details submitted. However, the assessee has not been able to provide necessary explanations for the said discrepancies, hence the addition was made. The same position was continued before the NFAC, Delhi, hence the addition was sustained by the NFAC, Delhi.

3. Against this, the assessee filed appeal before us.
4. The ld.AR sought for an opportunity to produce necessary details before the AO.
5. The ld.DR strongly opposed to the submission of the ld.AR.

6. We have heard the rival submissions and perused the materials on record. In our opinion, it is appropriate to remit the issue back to the file of the AO with a direction to assessee to produce necessary details before the authorities, so as to prove the expenses incurred towards Repairs and Maintenance – P & M. Accordingly, this issue is remitted to the file of AO for fresh consideration in accordance with law.

7. In the result, the assessee's appeal is partly allowed for statistical purposes.

Order pronounced in the open court on 11th **October, 2023.**

Sd/-

(BEENA PILLAI)
Judicial Member

Sd/-

(CHANDRA POOJARI)
Accountant Member

Bangalore,
Dated, 11th Oct, 2023

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order
Asst. Registrar, ITAT, Bangalore.