

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

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

ITA No.609/Bang/2023
Assessment year : 2020-21

<p>Ms. Nargis Peerani, 609, Estate Drive, Sherwood Park, 999999, Foreign, Canada, <u>Represented by the GPA Holder</u> Shri GR Ganesh, No.29/2, C/o Shri GR Ganesh, HM Strafford Road, 7th Cross, Vasanth Nagar, Bangalore North, Bengaluru-560 052.</p> <p>PAN – DCBPP 1755 D</p>	Vs.	<p>The Dy. Commissioner of Income- tax, ASMNT Circle-2(1), Bengaluru.</p>
APPELLANT		RESPONDENT

Appellant by	:	Ms. Sunaiana Bhatia, C.A
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 passed by the AO u/s 143(3) r.w.s 144C(13) of the

Income-tax Act, 1961 dated 23/06/2023 for the assessment year 2020-21.

2. The only issue in this appeal is with regard to disallowance of Rs.3,60,000/- claimed as brokerage to M/s Max Properties. The assessee claimed expenditure of Rs.3,60,000/- while declaring long term capital gain for the year under consideration by way of transfer of rights held by the assessee in respect of Apartment No.4113, Prestige Neptune's Courtyard developed in land bearing Sy. No.843, Ernakulam Village, Cochin. This claim was not dealt in the draft assessment order passed by the AO. However, the DRP took up the issue and disallowed the same.

3. Against this, the assessee is in appeal before us.

4. The ld.AR submitted that this amount of Rs,3,60,000/- paid to Max Properties on 30/05/2019 by way of cheque bearing No.96298 drawn on Axis Bank towards commission and the same has to be allowed as deduction while computing the capital gain on transfer of said property.

5. We have heard the rival submissions and perused the materials on record. In our opinion, this issue requires examination at the end of the AO, as he has not verified the same. Hence, in the interest of justice, we remit the issue back to the file of the AO to examine the claim of the assessee with a direction to the assessee to produce necessary evidences in support of her claim of payment of commission. Accordingly, this issue is remitted to the file of AO for fresh consideration in accordance with law.

6. 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.