

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 1638/Del/2019 : Asstt. Year : 2015-16

DCIT, Circle-12(1), New Delhi	Vs	Ideation Studio Pvt. Ltd., P-6, Basement Green Park Extension, New Delhi-110016
(APPELLANT)		(RESPONDENT)
PAN No. AACCI6521R		

Assessee by : Sh. Arun Mishra, Adv.

Revenue by : Mr. Waseem Arshad, CIT-DR

Date of Hearing: 17.10.2023

Date of Pronouncement: 19.10.2023

ORDER

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

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-4, New Delhi dated 24.12.2018.

2. The Assessing Officer made disallowance of Rs.2.48 Cr. on account of expenses under heads,

- Project expenses
- Outstation expenses
- Packing & Transportation expenses

on the grounds that the notices issued u/s 133(6) of the Income Tax Act, 1961 by the AO to the parties as provided by the assessee have been received back undelivered.

3. The main plea taken up by the assessee before the Id. CIT(A) was that the additions have been made merely because notices issued u/s 133(6) have been returned unserved or were

not complied with while ignoring plethora of evidences submitted to prove the genuineness of the transaction.

4. After examination of the entire details filed by the assessee, the Id. CIT(A) deleted the addition holding that the payments have been made through running accounts and all the vendors are identifiable their PAN numbers have been given and in many cases confirmed accounts of the ledger have been filed which have been ignored by the AO. Even, before us, the assessee has taken us through paper book wherein TDS returns have been filed. The Id. CIT(A) has also held that "*adequate evidences were filed before the AO to substantiate the expenses and it was unfair and totally uncalled for on his part to ignore the same particularly when it is noticed that no further enquiry or efforts have been made to support the adverse conclusion drawn by him as disallowance has been made only for the reason that there was no compliance or satisfactory compliance of the notices by the vendor u/s 133(6)*". All the details of expenses on the payments have been part of the paper book which have been already filed before the revenue authorities. Hence, keeping in view, the entire facts before us, we find no reason to interfere with the order of the Id. CIT(A).

5. In the result, the appeal of the Revenue is dismissed.

Order Pronounced in the Open Court on 19/10/2023.

Sd/-

(C. M. Garg)
Judicial Member
Dated: 19/10/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR