

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

**Before Dr. B. R. R. Kumar, Accountant Member
Ms. Astha Chandra, Judicial member**

ITA No. 971/Del/2023 : Asstt. Year: 2018-19

Den FK Cable TV Network P Ltd., A-11, Second Floor, Left Side, Rajouri Garden, Delhi 110027 (APPELLANT)	Vs	The NFAC Delhi (RESPONDENT)
PAN No. AACCD 8345 A		

**Assessee by : Sh. Sahil Chawla, CA
Revenue by : Sh. Vivek Kumar Upadhyay, Sr. DR**

Date of Hearing: 31.08.2023	Date of Pronouncement: 17.11.2023
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ORDER

Per Dr. B. R. R. Kumar:-

The present appeal has been filed by assessee against the order of Ld. NFAC/CIT(A), Delhi dated 03.02.2023.

2. It was submitted before us that an amount of Rs. 260,000/- was disallowed by the Assessing Officer u/s. 37(1) of the Act on the basis of disclosure in the Tax Audit Report even though the same was *suo moto* disallowed by the appellant u/s. 40(a) of the Act and specifically disclosed the return of income and computation of income. The facts are not in dispute and hence, the appeal of the assessee is hereby allowed.

3. In the result, the appeal of the assessee is allowed.
Order Pronounced in the Open Court on 17/11/2023.

Sd/-
(Astha Chandra)
Judicial Member

Sd/-
(Dr. B. R. R. Kumar)
Accountant Member

Dated: 17/11/2023

NV, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, DELHI