

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**आ.अ.सं./I.T.A Nos.1787 & 1523/Del/2023**

**निर्धारणवर्ष/Assessment Year: 2010-11**

<b>Sumit Chawla D-28, Satguru Market, Nahar Pur, Sector-7, Rohini, New Delhi.</b>	<b>बनाम Vs.</b>	<b>ITO Ward 63(2) New Delhi.</b>
<b>PAN No. AJKPC0374L</b>		
<b>अपीलार्थी Appellant</b>		<b>प्रत्यर्थी/Respondent</b>

<b>निर्धारितकीओरसे /Assessee by</b>	<b>Shri V.B. Aggarwal, CA Shri Tarun Kumar Pal, CA &amp; Shri Sumit Chawla, Assessee in person.</b>
<b>राजस्वकीओरसे /Revenue by</b>	<b>Shri Om Prakash, Sr. DR</b>

<b>सुनवाईकीतारीख/ Date of hearing:</b>	<b>05.09.2023</b>
<b>उद्घोषणाकीतारीख /Pronouncement on</b>	<b>04.12.2023</b>

**आदेश /O R D E R**

These two appeals are filed by the assessee against different orders of Ld.CIT(Appeals)-NFAC dated 15.05.2023 and 16.08.2022 for the AY 2010-11 in respect of confirming the addition on account of alleged receipt of contractual payments by the assessee from Asian TV Network Pvt. Ltd. and also levying penalty u/s 271B of the Act.

2. Brief facts are that the Assessing Officer (for short "AO") while completing the assessment u/s 143(3) read with sec. 147 dated 05.12.2017 treated Rs.60,66,702/- as income of the assessee being contractual receipts from Asian TV Network P. Ltd. on the ground that the said party has made payment to the assessee and also deducted TDS. In the course of assessment proceedings the AO denied any receipt of contractual payments from Asian TV Network P. Ltd. assessee also filed an affidavit to that extent. However, the AO concluded that the assessee has received Rs.60,66,702/- from Asian TV Network P. Ltd. and accordingly addition was made.

3. On appeal the Ld.CIT(A) sustained the same.

4. Before me the Ld. Counsel for the assessee submits that the assessee has never received any amount from Asian TV Network P. Ltd. and the alleged enquiries said to have been made and confirmed by the Asian TV Network P. Ltd. in its letter dated 05.10.2017 that the assessee has raised invoice and they have deducted TDS from the payments were never brought to the notice of the assessee nor any cross-examination of the parties from whom the enquiries were made were provided to the assessee. Ld. Counsel submits that the assessee categorically denied any receipt of amount from Asian TV Network P. Ltd. and there is no

justification for making any addition only based on the letter issued by Asian TV Network P. Ltd. The Ld. Counsel further submits that the assessee never claimed any credit for TDS said to have been deducted on the payments made to the assessee.

5. Ld. DR supported the orders of the authorities below.

6. On hearing both the sides and perusing the orders of the authorities below and the letter of Asian TV Network P. Ltd. it is observed that even though Asian TV Network P. Ltd. stated that it had undertaken transactions with Sumit Chawla they have not provided any ledger account maintained with them of the assessee. It is further noticed that simply based on this letter of Asian TV Network P. Ltd. the addition seems to have been made this letter is dated 15.10.2017 which is the date on which the assessment was completed by the AO. Therefore, apparently this fact was not put to the assessee in the course of assessment proceedings. Therefore, in the interest of justice, this matter has to go back to the file of the AO for further enquiries. Thus, this issue is restored to the file of the AO and the AO is directed to issue summons to the Director of Asian TV Network P. Ltd. to record a statement provided copy of statement to the assessee and also the cross-examination and complete the assessment in accordance with law. Ground no.2

& 3 of grounds of appeal of the assessee in ITA No.1787/Del/2023 is thus restored to the file of the AO with the above directions.

7. Coming to appeal filed against levy of penalty u/s 271B since the decision in the appeal in ITA No.1787/Del/2023 has bearing on this appeal and since the appeal in quantum addition has been restored to the file of the AO the penalty order passed u/s 271B is set aside and restored to the file of the AO.

8. In the result, both the appeals are allowed for statistical purpose.

Order pronounced in the open court on 04/12/2023

Sd/-  
(C.N. PRASAD)  
JUDICIAL MEMBER

Dated: 04.12.2023

*\*Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT  
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi