

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI
BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER

ITA No. 911/Mum/2023 (A.Y.2012-13)

The Nilgiri Dairy Farm Pvt. Ltd.

Knowledge House, Shyam Nagar,
Off-Jogeshwari Vikhroli Link Road,
Jogeshwari East,
Maharashtra-400060

PAN: AAAC8121A

..... Appellant

Vs.

DCIT-3(3)(1)

Aayakar Bhavan,
Mumbai-400 020

..... Respondent

Appellant by : Shri Himanshi Jain, Ld. AR
Respondent by : Shri P. D. Chougule, Ld. DR

Date of hearing : 25/08/2023
Date of pronouncement : 17/10/2023

ORDER

PER GAGAN GOYAL, A.M:

This appeal by assessee is directed against the order of National Faceless Appeal Centre (for short "NFAC") dated 24.2.2023 u/s. 250 of the Income Tax Act, 1961 (in short 'the Act') for A.Y. 2012-13. The assessee has raised the following grounds (redrafted) of appeal:-

1. on the facts and circumstances of the appellant's case and in law, the learned Commissioner of Income Tax (Appeals) has erred in passing the impugned order without affording adequate opportunity of being heard.

2. On the facts and circumstances of the appellant's case and in law, the Ld. Commissioner of Income Tax (Appeals) erred in not deleting the addition made by Ld.AO of a sum of Rs. 4, 62,268/- on account of difference between interest income as shown in 26AS and offered in Return of Income as per the grounds stated in the order or otherwise.

3. On the facts and circumstances of the appellant's case and in law the Ld. Commissioner of Income Tax (Appeals) erred in not deleting the disallowance made by Ld. AO of a sum of Rs. 5, 85, 60,496/- being a rental expenditure incurred on invoking the provision u/s 40(a) (ia) of the Act, as per the grounds stated in the order or otherwise.

4. On the facts and circumstances of the appellant's case and in law the Ld. Commissioner of Income Tax (Appeals) erred in not deleting the disallowance made by Ld. AO of a sum of Rs. 1,74,10,174/- on account of non-deduction of TDS on Freight charges paid to the transporters as per the grounds stated in the order or otherwise.

5. On the facts and circumstances of the appellant's case and in law the Ld. Commissioner of Income Tax (Appeals) erred in not deleting the disallowance made by Ld. AO of a sum of Rs. 1, 74, 10,174/- being freight charges paid to the transporters incurred on invoking the provision u / s 40(a) (ia) and u/s. 194C (6) read with Rule 31A (4) of the Act as per the grounds stated in the order or otherwise.

6. the Appellant craves leave to add, amend, alter, modify and or withdraws any of the above grounds of appeal on or before the date of hearing.

The appellant prays this Hon'ble Tribunal to delete the addition/disallowances made by the Ld. Assessing Officer, which is confirmed by the Ld. Commissioner of Income Tax (Appeals).

2. The brief facts of the case are that the assessee is a company engaged in the business of Groceries, Supermarket, Dairy Products and Restaurant. Assessee filed its return of income on 21.09.2012 declaring total income at Rs. NIL and claimed current year loss of Rs. 8,51,85,544/-. Case of the assessee was selected for scrutiny and requisite notices were issued. During the assessment proceedings AO made certain disallowances and addition to the tune of Rs. 8, 49, 56,610/- vide paras 3-10 of the assessment order. Assessee being aggrieved with this order preferred an appeal before the Ld. CIT (A), who in turn partly allowed the appeal of the assessee and on some heads of additions confirmed the order of the AO. Assessee being further aggrieved and dis-satisfied with this order preferred this appeal before us.

3. With reference to the appeal under consideration, assessee opted for Vivad-se-Vishwas Scheme, 2020, hence filed an application for withdrawal of appeal vide letter dated 22.08.2023 before us alongwith application, assessee filed Form No. 4 which confirm the stand of the assessee. In view of this grounds raised by the assessee are dismissed as withdrawn.

3. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 17 th day of October, 2023.	
Sd/-	Sd/-
(KULDIP SINGH)	(GAGAN GOYAL)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 17/10/2023

Sr. PS (Dhananjay)

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai