

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

**Before Sh. C. N. Prasad, Judicial Member**

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

**ITA No. 1466/Del/2023 : Asstt. Year: 2018-19**

PDS Ltd., A-3, Naraina Industrial Area, Phase-II, New Delhi-110028	Vs	DCIT, Circle-19(1), New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAGCP0059B</b>		

**Assessee by : Sh. Pradeep Dinodia, Adv. &  
Sh. R. K. Kapoor, CA**

**Revenue by : Sh. Vivek Vardhan, Sr. DR**

**Date of Hearing: 03.01.2024**

**Date of Pronouncement: 05.01.2024**

**ORDER**

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

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 13.03.2023.

2. Following grounds have been raised by the assessee:

*"1. That the Ld. Assessing Officer and the honourable Commissioner of Income-tax (Appeals) is unjustified in making an addition of Rs. 18,39,449/- on account of the disallowance of Travelling and conveyance expenses and Miscellaneous expenses. The addition made by the Ld. Assessing Officer and upheld by the honourable Commissioner of Income-tax (Appeals) is not justified and warranted in the case of the appellant."*

3. The assessee filed return of income declaring loss of Rs.3,85,71,158/- which has been assessed at loss of Rs.3,66,86,204/- after disallowing expenses on account of travelling and conveyance expenses of Rs.18,37,315/- being 30% of the amount of Rs.61,24,385/- in the absence of vouchers and other supporting evidences.

4. Aggrieved, the assessee filed appeal before the Id. CIT(A) who affirmed the order of the Assessing Officer.

5. Aggrieved, the assessee filed appeal before the ITAT.

6. During the hearing before us, the assessee has submitted compilation consisting of 42 pages with regard to travel expenses and paid to tour & travel operators.

7. The Id. AR submitted that though all the details have been furnished, some vouchers could not be made available before the revenue authorities and fairly agreed for disallowance @ 5% on the amount of Rs.61,24,385/-.

8. The Id. DR relied on the order of the Id. CIT(A).

9. On going through the entire details and keeping in view the tax implication, we agree with the Id. AR's submission and direct that the disallowance be computed @ 5% on the amount of Rs.61,24,385/-.

10. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 05/01/2024.

**Sd/-**  
**(C. N. Prasad)**  
**Judicial Member**

**Dated: 05/01/2024**

\*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**