

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.1407/Ahd/2024
Asstt.Year : 2016-17**

Pharma Technology Index.COM Pvt. Ltd. 702, Corporate House Nr. Dinesh Hall Income Tax , Ashram Road Ahmedabad 380 009. PAN : AAACP 7431 M	Vs	ITO, Ward-3(1)(2) Ahmedabad.
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(Applicant)		(Responent)
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Assessee by :	Shri Sanjay R. Shah, CA
Revenue by :	Shri Ravindra, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : 07/10/2024
घोषणा की तारीख/**Date of Pronouncement**: 07/10/2024

आदेश/ORDER

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 25.5.2024 for the Asst.Year 2016-17 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

3. The assessee is in the business of organizing events and various conferences and incurred an amount of Rs.35,47,646/- towards business promotion expenses. The assessee has also claimed an amount towards the traveling expenses of Rs.5,89,184/- which has been disallowed in *toto* by the AO and the same has been confirmed by the appellate authorities.

We have gone through the details of expenses filed in paper book page nos.12-19 showing expenses pertaining of travel expenses with regard to exhibitions. The details are as under:

Sr. No.	Date on which debited in Account	Details of expenses	Payee's Name	Amount (Rs.)	Page No. of relevant evidence/ voucher
1	18/4/2015	Foreign exchange purchase for visit to USA to attend Interphex Exhibition during 21.04.2015 to 23.04.2015.	Vadilal Industries	63,078	147A (Reverse side)
2	31/5/2015	Tickets – Air tickets – Qatar Airways for ACHEMA 2015 Exhibition visit.	Through SBI Card	36,136	
3	12/6/2015	Tickets for visit to Delhi, Indore including stay at Hotel Purva, Indore for Kamal Shah/ Amit Jain	Through Tata Credit Card	Net 14,101 (Rs.74,099 debited and Rs.59,998 of Laptop purchase included in above tr. To laptop purchase)	147

4	18/7/2015	Various train tickets booked through Indian Railways Catering Services for Ramesh Shah, Arjav Shah and office staff.	Paid through SBI Card	28,358	145
5	12/9/2015	Indore Travelling & other exp. For Ramesh K. Shah and Arjav Shah including for hotel stay at Indore at Hotel Surya and Purva.	Tata Card	20,403	137
6	18/9/2015	Various train tickets booked through Indian Railways Catering Services for Ramesh Shah, Arjav Shah and office staff.	Paid through SBI Card	23,020	136
7	2/11/2015	-do-	-do-	34,076	132
8	12/11/2015	Tickets for Director Ramesh Shah including stay at Indore at Hotel Surya.	Paid through Tata Card	27,785	131A (Reverse side)
9	18/11/2015	Various train tickets through IRCTC and for Arjav Shah, Bhavik Shah for Ahmedabad to Calcutta flight.	Paid through SBI Card	69,354	130 & 130A (reverse side)
10	12/12/2015	Tickets – Air tickets for Bombay and Bangalore for	Tata Credit Card	10,432	130

		Ramesh Shah.			
11	29/1/2016	Train tickets through IRCTC and Air ticket for Arjav Shah	SBI Card	22,545	129A
12	29/1/2016	USA ticket to Verginia Airlines for USA trip for business.	Paid through ICICI Bank	67,384	127-129
13	29/1/2016	USA ticket for Arjav Shah – Virginia ticket – for USA trip for business	--do-	59,273	--
14	6/2/2016	UK Visa fees for R.K. Shah & A.R. Shah	Paid to M/s. Navigators	22,431	126A (Reverse side)
15	9/3/2016	Train tickets through IRCTC including Air ticket of Mr. Mahesh Kayal from Delhi to Ahmedabad for company's work	Through SBI Card	17,007	125A (Reverse side & 126)
16	31/3/2016	Train tickets through IRCTC for office staff.		23,425	
17	31/3/2016	Train tickets through IRCTC including Air ticket to Hyderabad for Pran Razdan and train tickets for Ramesh K. Shah and Arjav Shah.	Through SBI Card	15,612	117 & 117A (Reverse side)
				5,54,370	
		Less: Credits in Travelling Exp. (Page 81 & 81A) a/c. (other than those set off against exp.) (58949 + 1540 + 2580 + 390)		63,459	Page 81A (Reverse side)

				4,90,911	
18	Others less than Rs.10,000/- expenses	Miscellaneous Travelling Exp.	Balance paid to various parties during the year for travelling expenses as well as hotel stay expenses for business purpose of assessee.	98,273	Page 81, 81A (Reverse side), 118, 118A, 119, 119A, 120 to 125, 133, 133A, 134 to 146, 148-149
			Total Rs.	5,89,184	

Since the traveling expenses incurred are for the business purpose, no disallowance is called for in this behalf.

5. In the result, the appeal of the assessee is allowed.

Dictated on the Open Court, typed and pronounced on 7th October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Ahmedabad, dated 07/10/2024

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