

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "B", MUMBAI
BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER
AND
SMT. RENU JAUHRI, ACCOUNTANT MEMBER
ITA No. 4145/Mum/2024 : Asstt. Year: 2015-16**

BLR Logistiks (India) Ltd., D-201/202, Lotus Corporate Park, Off. Western Express Highway, Goregaon (East), Mumbai-400063	Vs.	DCIT-6, Aayakar Bhawan, M.K. Road, Churchgate, Mumbai-400020
APPELLANT		RESPONDENT
PAN NO : AAACB3002G		

Assessee represented by	Shri Rakesh K. Sirsalewala, CA
Department represented by	Shri Paresh Deshpande, Sr. DR

Date of hearing	10-10-2024
Date of pronouncement	18-10-2024

ORDER

PER BEENA PILLAI, JM:

Present appeal filed by the assessee arises out of order dated 21.06.2024 passed by the Ld. Addl./JCIT(A)-1, Delhi for Assessment Year 2015-16 on following grounds of appeal:

"1. The learned Commissioner of Addl./JCIT(A) erred in confirming the addition by the Assessing Officer amounting to Rs.4,47,874/- being 18% of Rs.24,88,188/-, the sum of money not found in the receipt of your appellant as provided in AIR information. As the appellant prays that the impugned addition of Rs.4,47,874/-."

Brief facts of the case are as under:

2. The assessee is engaged in the business of transportation and logistics services. For the year under consideration, assessee filed its return of income declaring total income of Rs.2,43,68,420/-. During the assessment proceedings, the Ld. AO called for details in respect of the parties from whom assessee received money as reflected in the AIR data to the extent of Rs.2.87 Cr.

2.1 In response to the notice the assessee prepared detailed statement providing information of such parties. The Ld. AO pointed out that as per books, the gross receipts from the parties was Rs.91.53 Cr. against the amount appearing in the AIR data of Rs.25.87 Cr. It is submitted that the Ld. AO picked up only those parties from whom higher amount was received as per the AIR data, though admitting to the fact that the money is received as per the books was more than the money that was reflected in the AIR data.

3. The Ld. AO without calling for any details made addition on an ad-hoc basis at 18%.

Aggrieved by the order of the Ld. AO, the assessee preferred appeal before the Ld. CIT(A).

Aggrieved by the order of the Ld. CIT(A), the assessee is in appeal before the *Tribunal*.

3. It was submitted that, the assessee furnished relevant details, however, no verification was carried out by the authorities below. In

the interest of justice, we find it necessary to remand this issue back to the Ld. AO to carry out verification from the parties from whom the alleged money are held to be not offered in the nature of gross receipts by the Ld. AO. The Ld. AO is directed to issue notice u/s 133(6) of the Act to the parties and the assessee is directed to furnish all relevant information/details in support of its claim. The Ld. AO shall adjudicate the issue in accordance with law. Needless to say proper opportunity must be given in accordance with law to the assessee.

Accordingly, the grounds raised by the assessee stands partly allowed for statistical purpose.

In the result, appeal filed by the assessee is partly allowed.

Order pronounced in the open court on 18/10/2024.

Sd/-

**(RENU JAUHRI)
ACCOUNTANT MEMBER**

Sd/-

**(BEENA PILLAI)
JUDICIAL MEMBER**

Dated: 18th October, 2024

Subodh Kumar, Sr. PS

प्रतिलिपि अग्रेषित 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
6. गार्ड फाइल/ Guard file.

//True Copy//

BY ORDER,

Asstt. Registrar, **ITAT, Mumbai**