

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA No. 90/Coch/2024
(Assessment Year: 2017-18)

Nambiattukudi Rappel Joy 600/10, Nambiattukudi House Koovapady, Edavoor P.O. Cheranalloor, Ernakulam [PAN: AHJPJ9675N]	vs.	The Income Tax Officer-2 II Floor, KAP Complex Periyar Nagar Aluva 683101
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	19.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

This assessee's appeal for A.Y. 2017-18 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2023-24/1057759832(1) dated 07.11.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Case called twice. None appears at assessee's behest. We accordingly proceed exparte.

2. Learned Sr. D.R. invited our attention to the lower appellate discussion in pages 2 & 3 wherein CIT(A)-NFAC has confirmed the assessment findings, inter alia, disallowing assessee's 80% salary and equal percentage of transportation

charges amounting to Rs.5,17,200/- and Rs. 11,20,048/- respectively. She vehemently supported the same that it was the assessee's onus only to plead and prove all the relevant facts under these heads of salary and transportation, etc. She could hardly rebut the fact that both the lower authorities are very fair in accepting 20% of the corresponding claims. Meaning thereby that the impugned expenses stand accepted in principle and the only exception thereto is that of the estimated disallowance in which forms the subject matter of adjudication before us.

3. We find that both the lower authorities have not given any basis for rejecting the assessee's impugned claims @ 80%. The fact also remains that it was the assessee onus only to support the same by filing cogent evidence(s) including recipients' details etc. Be that it may, in light of the fact that there are no comparable cases quoted in the lower authorities' respective findings, we deem it appropriate to restrict the impugned disallowance(s) @ 20% subject to rider that it shall not be treated as a precedent. Ordered accordingly.

4. Delay of 30 days in filing the instant appeal is condoned as per assessee's pleadings in condonation petition.

5. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin