

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E": NEW DELHI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 2258/Del/2023
(Assessment Year: 2020-21)**

Maple ODC Movers Pvt. Ltd, 56 DSIIDC, Shed Scheme-II, Okhla Phase-II, New Delhi (Appellant) PAN: AAHCM4043K	Vs. DCIT, Central Circle-6, New Delhi (Respondent)
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Assessee by :	Shri Deepesh Jain, Adv Shri Shauriya Jain, CA
Revenue by:	Ms Baljeet Kaur, CIT DR
Date of Hearing	04/12/2024
Date of pronouncement	10/12/2024

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.2258/Del/2023 for AY 2020-21, arises out of the order of the Id. Commissioner of Income Tax (Appeals),-24, New Delhi [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. CIT(A); Delhi-24/10395/2019-20 dated 14.06.2023 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 24.12.2021 by the Assessing Officer, ADIT, CPC, Bengaluru (hereinafter referred to as 'Id. AO').
2. Though the assessee has raised several grounds before us, the only effective issue to be decided is challenging the disallowance made u/s 40(a)(ia) of the Act.

3. We have heard the rival submissions and perused the material available on record. We find that the assessee vide ground No. 2.1 had specifically raised a plea that the payees of the amount had already offered the receipts from assessee to tax in their respective returns and consequentially in terms of 2nd Proviso to Section 40(a)(ia) of the Act read with 1st proviso to Section 201(1) of the Act, there cannot be any disallowance of expenditure u/s 40(a)(ia) of the Act in the hands of the assessee. This matter, in our considered opinion, requires factual verification. If, on verification, it is found that the payees have already reflected the amounts received from the assessee as their income then the said expenditure in the hands of the assessee cannot be disallowed u/s 40(a)(ia) of the Act. With this direction, the grounds raised by the assessee are allowed for statistical purposes.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 10/12/2024.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Dated: 10/12/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi