

**THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.85/Del/2024  
(Assessment Year 2011-12)**

Brahma Tourism India Private Limited 200A, Gali No.2, Block A, Shakarpur, Delhi - 110092	Vs.	ACIT, Ward-5(2) Central Revenue Building New Delhi – 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AADCB2402M		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	18.03.2025
Date of Pronouncement	13.06.2025

**ORDER**

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order passed by the Ld. CIT(A)-2, Delhi, dated 26.08.2019 arising out of the Assessment Order dated 29.12.2018 passed by the ACIT(OSD), Ward 5(2) New Delhi, under Section 143(3)/147 of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) for Assessment Year 2011-12. The assessee has raised the following grounds before us:

- “1. For that the AO erred on facts as well as in law in making the addition of Rs. 1,79,456, despite that the amounts were paid to highly reputed and top rated Indian NBFCs, like Reliance Capital Limited, Tata Motor Finance Limited and Tata Capital Limited. These companies have since provided their certificates under first proviso to section 201(1)( in respect of original interest only). They have not provided certificates for penal Interest etc. charged by them and actually paid by the company. We submit that relief is admissible for entire amount as bonafides of the company are proved. Also, in view of decided cases (RH International Ltd., New Delhi vs. ITO, Ward- 20(3), New Delhi on 20 March, 2019 (ITAT Delhi), disallowance if any must be restricted to 30% of the amount paid without certificates u/s 201(1).
2. For that the AO erred on facts as well as in law in making the addition of Rs. 2,00,000, on an overall basis despite that all expenses of the company are genuine and duly Audited and vouched. Also, Courts have always detested the practice of making such additions by AOs. (ACIT vs. Genda Lal Hazarilal & Company 134 Taxmann 384)
3. For that the AO erred on facts as well as in law in not adjusting the full TDS of Rs. 180545 despite that the relevant income was duly credited in the company's bank account and was put to tax by the AO. Thus, credit for TDS of 109488 against second (Duplicate) PAN needs to be given while computing the final tax liability.”

2. Brief facts of the case is that assessee is a private limited company incorporated in 2003 and engaged in the business of running buses on contract with schools and private companies for picking up and dropping students and staff. The assessee company has not filed its return of income for AY: 2011-12. The case was reopened by issuing of notice under Section 148 of the Act, 27.03.2018 to assess/re-assess the income of the assessee after recording reasons under Section 147 of the Act with the approval of the Competent Authority but no compliance was made by the assessee within the time prescribed by the authority. After that a show cause notice under Section 142(1) of the Act was issued on 20.11.2018 to the assessee as well as its director through speed post and their email at [gargatul177@yahoo.com](mailto:gargatul177@yahoo.com) and [brahmatourism@yahoo.co.in](mailto:brahmatourism@yahoo.co.in)

and [brahmatourism@yahoo.com](mailto:brahmatourism@yahoo.com). In response on 29.11.2018 Sh. G.P. Sharma husband of Mrs. Manisha Sharma (director in the assessee company) filed a letter requesting therein for adjournment. Even thereafter, since the assessee failed to respond, the AO made additions to the tune of Rs.5,34,690/- which was further confirmed by the First Appellate Authority.

3. None appeared on behalf the assessee at the time of call, even before the First Appellate Authority in respect of several notices being served to the assessee. Hence, the order was passed by the Ld. CIT(A) is ex-parte one.

**Ground No. 1: Disallowance of payment with TDS: Rs.1,79,456/-;**

4. In view of the reason assigned by the Ld. CIT(A) the ground of appeal preferred by the assessee before us is found to be just and proper so as not to warrant interference particularly in the absence of any assistance rendered by the assessee before us. This ground is dismissed.

**Ground No. Disallowance of expenses on lump sum basis:  
Rs.2,00,000/-:**

5. In view of the reason assigned by the Ld. CIT(A) the ground of appeal preferred by the assessee before us is found to be just and proper so as not to warrant interference particularly in the absence of any assistance rendered by the assessee before us. This ground is dismissed.

**Ground No. 3: Non adjustment of TDS by parties against second (Duplicate) PAN: Rs.1,80,545/-:**

6. In view of the reason assigned by the Ld. CIT(A) the ground of appeal preferred by the assessee before us is found to be just and proper so as not to warrant interference particularly in the absence of any assistance rendered by the assessee before us. This ground is dismissed.

7. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 13.06.2025

Sd/-  
(Madhumita Roy)  
JUDICIAL MEMBER

Dated 13.06.2025

Rohit, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI