

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH "A" : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

ITA No. 3646/Del/2024
Asstt. Year : 2017-18

Biolife Medical Pvt. Ltd.
A-245, Okhla Industrial Area,
Phase-I, New Delhi- 20
(PAN: AAJCS0030L)
(Appellant)

vs. ACIT, Circle 5(1),
CR Building,
New Delhi
(Respondent)

Appellant by : None
Respondent by : Shri Jitender Singh, CIT(DR)

Date of Hearing	23.06.2025
Date of Pronouncement	27.06.2025

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the assessee is emanating from the order of the Addl/JCIT(A)-13, Mumbai dated 18.06.2024 relevant to assessment year 2017-18.

2. None appeared on behalf of the assessee, hence, we are proceeding exparte qua the assessee, after hearing the Ld. DR and perusing the records.

3. It was the contention of the assessee that Revised Form 35 as directed by the Ld. CIT(A) was filed before passing the order and within the extended time sought, but the same was not considered

by the CIT(A) and sufficient time was not given to assessee to file the revised Form 35 which is against the principle of natural justice and appeal of the assessee was dismissed as infructuous. It was the further contention that AO has erred in making adhoc addition of Rs. 1713608/- by disallowing 10% of total expenses on Employee Benefit Expenses amounting to Rs. 11251397/-, Power and Fuel Rs. 4837278/- and Repairs and Maintenance Rs. 1047412/- without considering cogent evidences, explanations submitted by the appellant during assessment proceedings, without bring any adverse material on record, on the basis of his own presumptions, surmises, conjectures.

4. Ld. DR vehemently argues during the course of hearing that AO has rightly added the adhoc disallowance @ 10% of total expenses, which deserve to be upheld.

5. We have given our thoughtful consideration to the assessee's contention made in the grounds of appeal and Revenue's foregoing vehement contentions. We are of the considered view that neither party's submissions herein deserve to be accepted in entirety as the assessee on the one hand has not been able to prove his claim nor the department could draw any comparable in the very line of

business for estimating the adhoc disallowance @10% of the total expenses. Therefore, we deem it appropriate in the larger interest of justice to assess the assessee's foregoing total expenses @4% with a rider that the same shall not be treated as a precedent. Accordingly, AO shall finalize its computation in very terms. Ordered accordingly.

6. This assessee's appeal is partly allowed.

Order pronounced in the Open Court on 27.06.2025.

Sd/-

(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

SRBhatnagar

Copy forwarded to: -

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Bench