

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C': NEW DELHI**

**BEFORE SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER  
and  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.1054/DEL/2019  
(Assessment Year: 2010-11)**

**ITA No.1055/DEL/2019  
(Assessment Year: 2011-12)**

**ITA No.1056/DEL/2019  
(Assessment Year: 2012-13)**

**ITA No.1057/DEL/2019  
(Assessment Year: 2013-14)**

M/s. GDG Educational Trust,  
G D Goenka Education City,  
Sohna Gurgaon Road,  
Sohna – 122 103 (Haryana).

vs. Addl.CIT, Range 1,  
Gurgaon.

**(PAN : AABTG2708A)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Amit Goel, Advocate  
Shri Pranav Yadav, Advocate  
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 01.05.2025  
Date of Order : 09.07.2025

**ORDER**

**PER S.RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. These appeals are filed by the assessee against the order of Id. Commissioner of Income-tax (Appeals)-2, Gurgaon [hereinafter referred to as 'Id. CIT (A)'] dated 31.12.2018 for Assessment Years 2010-11 to 2013-14.
2. Since the issues are common and the appeals are connected, therefore, the same are heard together and being disposed off by this common order. We take up assessee's appeal being ITA No.1055/Del/2019 for AY 2011-12 as lead case wherein the assessee has taken the following grounds of appeal :-
  - “1. On the facts and circumstances of the case, the order passed by Ld. CIT (A) is bad both in eyes of law and on facts.
  2. That the Ld. CIT (A) has erred in law as well as on facts by upholding the addition of Rs.1,23,26,025/- on account of disallowance of payment of royalty without appreciating the fact and circumstances of the case and without considering the fact that circumstances of the case and without considering the submissions made by appellant during the course of proceedings.
  3. That the Ld. CIT (A) has erred in law as well as on facts by upholding adhoc 25% of the addition made by the Ld. AO of Rs.60,02,700/-, i.e. Rs.15,00,675/- on account of disallowance of payment of consultancy charges u/s 37(1) of the Income Tax Act, 1961.
  4. That the Ld. CIT (A) has erred in law as well as on facts by upholding the addition of Rs.3,57,21,600/- on account of disallowance of excess rent paid.
  5. That the Ld. A.O. has erred in law as well as on facts by initiating penalty under section 271(1)(c) of the Income Tax Act, 1961.

6. As the above additions are bad in facts and in law and are baseless, hence the interest charged u/s 234A, 234B and 234C may also be deleted.

7. That the appellant reserves the right to add, modify, alter, amend or delete any of the grounds.”

3. Ground Nos.1 & 7 are general in nature, hence do not require any adjudication.
4. Ground No.5 is regarding penalty u/s 271(1)(c) of the Income-tax Act, 1961 which is premature and Ground No.6 is consequential in nature.
5. With regard to Ground No.2, the relevant facts are, during assessment proceedings, the AO observed that assessee has debited an amount of Rs.1,23,26,025/- on account of royalty paid under the head ‘Administrative and other expenses’. He observed that the above said amount was paid to G.D. Goenka Pvt. Ltd. for use of name ‘G.D. Goenka’. The assessee Trust stands for GDG Educational Trust. The relevant MoU based on which royalty is paid is dated 29.05.2009 whereas the assessee, namely, GDG Educational Trust was registered much before the date of signing the MoU. Thus, the Trust was entitled to use the name ‘GDG’ or ‘G.D. Goenka’ even without signing the MoU, which bound it to pay royalty in lieu of using the name. He observed that one need not pay to acquire what one already possesses. According to AO, the assessee is making royalty payment without serving the purpose of the business. Therefore, expenses claimed by the

assessee is not wholly and exclusively for the purpose of business. Therefore, the expenses claimed by the assessee is not wholly and exclusively for the purposes of business. During the assessment proceedings, assessee was asked to justify the payment of royalty. In response, vide letter dated 20.02.2014, it was submitted that the royalty was paid for using the brand name of G.D. Goenka which is a famous brand name in education. After considering the submissions of the assessee, the AO found it as unacceptable for the following reasons :-

(a) The assessee AOP itself bears the name 'GDG' Educational Trust. Therefore, the payment of Royalty to use its own name in the form of 'G.D. Goenka' is farfetched and inappropriate.

(b) The submission that G.D. Goenka Private Limited, has given franchisees and license to use the name 'GD Goenka' to other institutes and bodies is not material since those are outside/independent concerns. In the present case, as pointed out above, the assessee already uses the name 'GDG' which tantamount to purchasing a franchisee to use its own name.

(iii) GDG Educational Trust was registered much before the date of the said MoU. Thus the trust was entitled to use the name 'GDG' or 'G D Goenka', even without signing the MoU, therefore payment of royalty is serving no purpose of business. For an expense to be deductible, Sec. 37(1) requires that it should be 'wholly and exclusively for the purpose of business'. This is not the case here.

6. With the above observation, he disallowed the abovesaid royalty expenditure.

7. Aggrieved assessee preferred an appeal before the Id. CIT (A) and filed detailed submissions. After considering the above, Id. CIT (A) dismissed the grounds raised by the assessee by observing as under :-

(i) The appellant has been registered as GDG Charitable Trust. There is no logic or reason why such huge substantial expenditure would be made for payment as royalty, for using the name which was already being used by appellant. The appellant is a Charitable Trust and any expense of the trust has to be spent on activities solely for the purposes for which the trust was founded. This expenditure of Royalty payment is not justified and the reasonableness of the same is not established. Further, whether the expenditure was commensurate to any benefit arising to the Trust, is also not explained.

(ii) The argument of appellant that the Royalty Payment has been disclosed in the receipt side of GDG Pvt. Ltd. (payee) and the same has been accepted by IT Department, does not make the expenditure in the hands appellant trust, as justified expenditure and allowable.

(iii) Further, the appellant has not at any stage, given any cogent argument as to why the Royalty amount was paid for something which was already in use by the appellant. No argument have been put forth to justify the MOU between appellant & GDG Pvt. Trust on this issue. The MOU therefore is nothing but a self serving document made for diversion of receipts of the trust.

(iv) The appellant has argued that the AO has made the addition under section 40A(2)(b). This is not the case. The AO has made the disallowance u/s 13(3) which is correct and appropriate. The case laws given by the appellant are also not applicable to the facts of the present case.”

8. Aggrieved assessee is in appeal before us.

9. At the time of hearing, Id. AR submitted as under :-

“3. Royalty Charges

The assessing officer has made the disallowance on the ground that claimed royalty charges paid to GD Goenka Pvt. Ltd. is not acceptable because the assessee's name itself bears the name GDG Educational Trust and payments for use of its own name is far-fetched and inappropriate.

3.1. In this regard it is submitted that the assessing officer has gone wrong on facts. The royalty has been paid for use of the trademark "GD Goenka". The word "G D Goenka" is a registered trademark/patent of Sh. Anjani Kumar Goenka. Sh. Anjani Kumar Goenka in turn entered into an agreement with GD Goenka Pvt. Ltd. to appoint franchisees and give license for using the name and running the schools/institutions in the name of GD Goenka for a consideration. GD Goenka Pvt. Ltd. has given franchisees and licence to use the name GD Goenka to various institutions and bodies across the country and is charging royalty and franchise fees from them on yearly basis.

3.2. On the same lines GDG Educational Trust has also entered into an MOU with GD Goenka Pvt. Ltd. and has taken the franchisee and license to use the name GD Goenka (GD GOENKA WORLD INSTITUTE) and the payment have made to GD Goenka Pvt. Ltd. as per the MOU entered with the Company.

3.3. It is submitted that once the activities of the assessee trust are treated as business activities and not 'charitable' the expenses incurred is to be allowed as having being incurred during the ordinary course of business. The expense has been incurred wholly exclusively for the activities carried out by the assessee.

3.4. There is another aspect of the matter. It is worthwhile to point out that the payee i.e., GD Goenka Pvt. Ltd. has duly shown the Royalty income in there Income Tax Return and taxes have been paid. There is no loss of revenue and, thus, the disallowance made by the assessing officer is unjustified.

10. He also brought to our notice relevant agreement which is placed at pages 151 to 159 of the paper book for AY 2010-11.

11. On the other hand, ld. DR of the Revenue brought to our notice page 3 of the assessment order and page 14 of the appellate order and submitted that he relies on the above findings of the lower authorities.
12. Considered the rival submissions and material placed on record. We observe that assessee has claimed royalty payment made to G.D. Goenka Pvt. Ltd. for the usage of the name G.D. Goenka. The AO observed that the name of the assessee itself is GDG Educational Trust and the payment for use of the G.D. Goenka for which assessee's own name consist of GDG are equivalent to G.D. Goenka. Before us, ld. AR of the assessee argued that the royalty was paid on the use of the trademark G.D. Goenka and the abovesaid trademark is registered trademark/patent of Anjani Kumar Goenka, who has entered into an agreement with G.D. Goenka Pvt. Ltd. to appoint franchisee and give licence for using the name and running school/institution in the name of G.D. Goenka for a consideration. On the similar line, GDG Educational Trust was also entered into MoU with G.D. Goenka Pvt. Ltd. and has taken franchisee and licence to use the name G.D. Goenka and accordingly made the payment of royalty. Further it was submitted that the activities of the assessee trust are treated as business activities and not charitable, the expenses incurred have to be allowed as business expenditure and it should be treated as income exclusively for the business activities. After due consideration, we observe

that assessee has applied for the registration u/s 12A of the Act, however the same was rejected. Further going through the Income & Expenditure Account, we observe that assessee is making these payments to G.D. Goenka Pvt. Ltd. on the pretext that G.D. Goenka Pvt. Ltd. has registered trademark/patent. However, we observe that the registered trademark/ patent was held by Anjani Kumar Goenka not by the G.D. Goenka Pvt. Ltd.. Since the G.D. Goenka Pvt. Ltd. does not have trademark/patent registered in their name, they cannot claim the royalty even though it was out of an agreement held with Anjani Kumar Goenka. It was not clear what is rationale and basis for G.D. Goenka Pvt. Ltd. to claim the royalty on the assessee which is also established with the same name. Royalty can be treated as a proper expenditure if it is entered with holder of the actual registered trademark/patent holder. It is irrelevant of the fact that the company, G.D. Goenka Pvt. Ltd. has declared the same as income in their books of account. Looking at the income and expenditure account, it looks like a tax planning to shift the profit from the trust to the private limited. Therefore, we are inclined to accept the findings of the ld. CIT (A). Accordingly, Ground No.2 raised by the assessee is dismissed.

13. With regard to Ground No.3, relevant facts are, during assessment proceedings, the AO observed that assessee has debited consultancy charges

of Rs.60,02,700/- in its Profit & Loss account under the head 'Professional Expenses'. During assessment proceedings, the assessee was asked to give justification for consultancy charges in the absence of any agreement and terms & conditions etc. In response, assessee submitted copies of invoices raised by various parties. After considering the same the AO observed that assessee has stated that the services of the consultants and educationalists were engaged to mark the G.D. Goenka old institute. He observed that no agreement/contract was signed with consultants/educationalists who have been paid professionals on account of consultancy on month to month basis. The qualifications and competence of such persons in such field is not known nor the terms & conditions of professional consultancy services accepted to be rendered in each year is unknown. In absence of above said documents, he dismissed the consultancy charges claimed by the assessee u/s 37(1) of the Act.

14. Aggrieved assessee preferred an appeal before the Id. CIT (A) and filed submissions as under :-

“The AO has disallowed the total consultancy payment of Rs.60,02,700/-. The assessee has furnished two different petitions before your goodself on 28.10.2015. In the first submission it has been submitted that the AO had not called for any evidences regarding the consultancy charges. It has been submitted that though these evidences were available with the appellant yet due to the reasons mentioned the same cannot be filed before the AO. In this connection it is submitted that no new evidence has been filed by the assessee regarding the

genuineness of consultancy payment. The submission made before your goodself only encloses an affidavit which may not be called a new evidence and as such contention of the assessee in this regard is not tenable. The assessee however has made further submissions through the second written submission dated 28.10.2015.

The assessee has tried to bifurcate the consultancy charges with non- academic and academic consultancy expenses. There are submissions party wise just to show the genuineness of the payment. However as there was no agreement regarding the consultancy payment the AO rightly made the additions. As the assessee cannot filed confirmation from all the parties due to the fact that most of the persons have left the job. The submission made by the assessee in this regard is not tenable.”

15. Ld CIT (A) remanded the matter to the AO. After considering the remand report, ld. CIT (A) observed that the AO reported that no new evidences were filed by the assessee regarding the genuineness of the consultancy payment but only an affidavit was enclosed which cannot be called as new evidence. He further observed that the affidavit can be considered to be a legal document and contents of the affidavit are presumed to be true until it is rebutted by producing the supporting evidences. In this regard, he relied on few case laws. Further he observed that the AO has failed to pass any adverse comments in respect of affidavit furnished by the assessee. He also observed that in affidavit, it was mentioned that assessee has made a TDS of Rs.6,00,270/- which has been deposited to the Government exchequer. The AO further observed that since there is no agreement relating to consultancy

payment, he has rightly disallowed consultancy charges. After considering other submissions made by the AO in the remand report, ld. CIT (A) partly allowed the ground raised by the assessee by observing as under :-

“ I have gone through the submissions of the appellant as well as the observations made by AO in the remand report. The appellant has given details of the entire amount of Consultancy charges paid by it to various persons. These were paid for engaging persons for short period of time, either to take classes or to help out in running the administrative functions. The payments were made by cheque & even TDS was done in most cases.

It is well known fact that the educational institutions engage temporary teachers or qualified professionals for short period, to take classes/ sessions for the students and to fill the gap for shortage of teaching staff etc. There may or may not be any agreement or contract with each one of them. The fact that they were being paid through banking channels and even TDS was deducted at the applicable rate, suggests that the expenditure was indeed incurred. On the other hand, the AO too has not brought out any cogent material on record to justify the disallowance of entire expenditure made in this regard.

However, as the matter is not fully ascertainable because the appellant was unable to produce entire documentation, an amount of 25% of the expenditure claimed, is considered appropriate for disallowance. The appellant therefore gets relief of (75% of 60,02,700) and disallowance to the extent (25% of 60,02,700) is sustained. The ground of appeal is therefore, Partly allowed.”

16. Aggrieved assessee is in appeal before us. At the time of hearing, ld. AR of the assessee submitted as under :-

“2. Consultancy/Professional Charges

The assessing officer has grossly erred in making disallowance of professional charges of and CIT(A) erred in allowing only 75% of the

expenses. It is submitted that once the activities of the assessee are business activities and not charitable activities, the assessing officer was duty bound to allow these expenses as having being incurred during the ordinary course of business. The payments have been made after deduction of TDS as applicable. The payments made are not to relatives. Most of the expenses are to visiting faculty. The expenses also include marketing and promotional expenses for the purpose of getting more and more students for the furtherance of the business of the assessee. Since the expenses incurred are wholly and exclusively for the purpose of business of the, the disallowance made is not justified.”

17. On the other hand, ld. DR of the Revenue submitted that the assessee has not submitted relevant documents to prove the genuineness of the expenditure and also not proved that the expenses were wholly spent for the purpose of business and he submitted that since assessee has not proved the genuineness of the transactions, it is disallowable u/s 37(1) of the Act. He submitted that considering the facts available on record, ld. CIT (A) has already given huge concessions to the assessee. Therefore, he relied on the orders of lower authorities.
18. Considered the rival submissions and material placed on record. We observe that assessee has appointed various persons who are engaged for short period of time to conduct classes or to carry out running the administrative functions. It is also brought to our notice that assessee has made the payments to all these consultants by cheque and relevant TDS was already deducted and deposited in the Government exchequer. We observe that ld.

CIT (A) has considered the aspect of engaging temporary teachers or qualified professionals for short period to conduct classes or to hold the functions of the administration. He also appreciated the fact that there may or there may not be any agreement or contract with each one of them. Since these payments were paid through banking channel and relevant TDS were deducted, it suggested that expenditure is indeed incurred. After considering the facts available on record, the assessee has incurred and utilized services of different persons and it is fact on record that to run a school, it needs several professional and temporary teachers to run the school efficiently. The assessee has submitted payment to various consultants through bank and deducted relevant TDS. It clearly shows that the services of the consultants and teachers are required for running of the business and there is no reason for assessee to pay these consultants who are not related or having any interest in the Trust. Therefore, these payments were made to unrelated persons and ld. CIT (A) has already acknowledged the fact that there may or may not be any agreement and based on the affidavit filed by the assessee, in our considered view, these expenditures were incurred solely and wholly for the purpose of business, therefore, we are inclined to allow the expenditure incurred by the assessee. Accordingly, ground no.3 raised by the assessee is allowed.

19. With regard to Ground No.4, the relevant facts are, during assessment proceedings, AO observed that the assessee has paid rent of Rs.7,41,21,600/- to G.D. Goenka Pvt. Ltd.. On perusal of lease agreement dated 29.05.2009, it showed that assessee has taken 40,000 sq.ft. on lease @ Rs.80 per sq.ft. per month. The total rent payable per annum comes to Rs.3,84,00,000/-. However, the assessee has recorded the rent payment of Rs.7,41,21,600/-. When the assessee was asked to justify the abovesaid expenditure, in response assessee submitted that it had leased additional area of 30,000 sq.ft. during the year for which the abovesaid payment was made. When the assessee was asked to submit revised lease agreement, the assessee produced copy of letter written by the assessee to G.D. Goenka Pvt. Ltd. requesting for additional 30,000 sq.ft. on lease in the same premises. The AO observed that on perusal of the abovesaid letter which is placed on record, it shows that the date of writing the letter is 15.03.2011. The assessee also placed a letter from G.D. Goenka Pvt. Ltd. as per which G.D. Goenka has accepted the request of the assessee. On perusal of the same, it shows that letter is dated 23.03.2011. When the assessee was asked to justify the rent paid for financial year 2010-11 for the additional area of rent as per the letter which is w.e.f. 01.04.2011. In response, assessee submitted that there is a typographical error in the dates mentioned in the aforementioned two letters.

As per the assessee, the letters were written in March 2010. The AO rejected the argument of the assessee by relying on the date mentioned in the letters which pertains to FY 2011-12 not to FY 2010-11. Accordingly, he allowed the claim of rent expenditure to the extent of 40,000 sq.ft. only and allowed Rs.3,84,00,000/- and the difference was disallowed to the extent of Rs.3,57,21,600/-.

20. Aggrieved assessee preferred an appeal before the ld. CIT (A) and filed detailed submissions indicating the mistakes on the date recorded in the two letters submitted before the AO. After considering the detailed submissions and remand report of the AO, ld. CIT (A) rejected the claim of the assessee and observed that as per the letters submitted before AO, it was justified to claim the same for AY 2012-13 not in the assessment year under consideration.
21. Aggrieved assessee is in appeal before us and filed detailed submissions as under :-

“1. Rent

During the year under consideration (A.Y. 2011-12) the appellant has paid rent of Rs.7,41,21,600/- to G D Goenka Pvt. Ltd. detailed as under: -

70000 Sq Ft @ Rs 80 per Sq Ft P.M for 12 Months =	6,72,00,000/-
Add: - Service Tax @ 10.3%	68,21,600/-
	7,41,21,600/-

1.1. Upto 31/03/2010, the area taken on rent was 40,000 Sq ft. However w.e.f. 01/04/2010 (Academic Session 2010-11), the leased area was increased to 70000 Sq ft as per the request letter dated 15/03/2010 of the assessee. However, on the said request letter, due to typographical mistake, the date was typed as 15/03/2011 instead 15/03/2010. The same was clarified to the assessing officer that it was only a typographical error and the effective date was 01/04/2010 which is evident from the contents of the letter (on which date was wrongly typed as 15/03/2011) that the same was for the academic year 2010-11. It is known fact that academic year commences in April and accordingly, the same was effective from 01//04/2010.

1.2. The assessing officer has taken a very harsh and unreasonable view of this typographical error and has held that increased area of rent was effective from 01/0412011 and not 01/04/2010. The CIT(A) has also erred in confirming the disallowance made by the assessing officer.

1.3. The facts that due to increase in number of students, more space was taken on rent is evident from the fact that Fee and other receipts from the students for the year under consideration increase to Rs. 19.88 crores as compared to Rs. 9.37 crore in the immediately preceding year (Refer page no 18 of the paper book).

1.4. It is submitted that from the subsequent year i.e., A.Y. 2012-13, more space as taken on rent and the rent expenses have been allowed in the immediately succeeding year 2 years are as under: -

A.Y.	Amount
2012-13	14,28,29,676
2013-14	15,24,99,492

1.5. There is another aspect of the matter. It is worthwhile to point out that the payee i.e., GD Goenka Pvt. Ltd. has duly shown the rental income in there Income Tax Return and taxes have been paid. There is no loss of revenue and, thus, the disallowance made by the assessing officer is unjustified. Reliance is placed on . the following case laws: -

- CIT Delhi Vs. Glaxo Smithkline Asia (PO Ltd., 2010 (10) TMI 21 -SUPREME COURT
- GPA Capital Foods Pvt. Ltd Vs. ACIT (OSD), 2024 (12) TMI 109 - ITAT Delhi
- Orange Associates Pvt. Ltd. Vs. ACIT, 2021 (1) TMI 286 - ITAT Delhi
- Kapil Kumar Garg Vs. ITO, 2015 (6) TMI 53 - ITAT Delhi
- M/s B.P. chemicals Vs. JCIT, 2016 (10) TMI 176 - ITAT Mumbai

In view of the above, it is submitted that disallowance of rent expenses made by the assessing officer and confirmed by CIT(A) is totally erroneous and the same is liable to be deleted.”

22. On the other hand, ld. DR of the Revenue relied on the findings of the lower authorities and submitted that letters submitted before the AO is only an afterthought, therefore, the same cannot be accepted.
23. Considered the rival submissions and material placed on record. We observe that the assessee has taken lease from G.D. Goenka Pvt. Ltd. initially for 40,000 sq.ft. and subsequently it has taken additional 30,000 sq.ft. The assessee has submitted two letters before the AO for justifying for acquiring additional space for renting the school. However, the letter submitted before AO contained the date as 15.03.2011. It was submitted before us that it is a typographical error and the date should have been 15.03.2010. It was submitted before us that the assessee has increased the strength of the

students and that required additional space to run the school. It was submitted that it was supported by the increase in revenue collection for the year under consideration. It was submitted that the Revenue declared during the year was Rs.19.88 crores as compared to Rs.9.37 crores in the immediately preceding assessment year. It was submitted that the revenue has almost doubled during the year and also it has continued in the subsequent assessment year 2012-13 and 2013-14 with the revenue of Rs.14.28 crores and Rs15.24 crores respectively. It was submitted that not only revenue has been increased, expenditures were increased in line with the increase in revenue. It was prayed that the typographical mistake in recording the letter may be overlooked and considering the increase in revenue which supports the requirement of additional space in this case. After considering the detailed submissions and increase in revenue, it clearly shows that assessee has increased the business substantially and this is possible only because of enrolment of additional students. Revenue cannot be increased without increasing peripheral facilities to impart the education. Therefore, relying on certain clerical mistake, the revenue cannot reject the submissions of the assessee and revenue has not brought any other material to controvert the submissions of the assessee. Therefore, we are inclined to

allow the additional rent claimed by the assessee. Accordingly, ground no.4 raised by the assessee is allowed.

24. In the result, the appeal being ITA No.1055/Del/2019 for AY 2011-12 filed by the assessee is partly allowed.
25. With regard to ground raised by the assessee regarding royalty expenses in AYs 2010-11, 2012-13 and 2013-14, since the facts are exactly similar to AY 2011-12, our above findings in AY 2011-12 is applicable mutatis mutandis in AYs 2010-11, 2012-13 and 2013-14. Accordingly, ground raised by the assessee regarding royalty expenses in AYs 2010-11, 2012-13 and 2013-14 is dismissed.
26. With regard to ground raised by the assessee regarding consultancy charges in AYs 2010-11 and 2013-14, since the facts are exactly similar to AY 2011-12, our above findings in AY 2011-12 is applicable mutatis mutandis in AYs 2010-11 and 2013-14. Accordingly, ground raised by the assessee regarding consultancy charges in AYs 2010-11 and 2013-14 is allowed.
27. In the result, the appeal being ITA No.1056/Del/2019 for AY 2012-13 is dismissed and appeals being ITA Nos.1054/Del/2019 & 1057/Del/2019 for AYs 2010-11 & 2013-14 are partly allowed.

28. To sum up : appeals filed by the assessee for AYs 2010-11, 2011-12 and 2013-14 are partly allowed and appeal filed by the assessee for AY 2012-13 is dismissed.

**Order pronounced in the open court on this 9<sup>th</sup> day of July, 2025.**

**Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

**sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER**

**Dated: 09.07.2025  
TS**

Copy forwarded to:

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

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**