

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, MUMBAI

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JM

ITA No. 5821/Mum/2025
(Assessment Year: 2017-18)

Mohammad Asad Abdul K. Shaikh B/803-804, Meadow Park, SV Road, Mumbai – 400102.	Vs.	Assessing Officer Ward 41(4)(2), Mumbai
PAN/GIR No. AFZPM6097D		
(Appellant)	:	(Respondent)

Assessee by	:	None
Respondent by	:	Shri Praveen K. Srivastav, SR. DR

Date of Hearing	:	20.11.2025
Date of Pronouncement	:	27.11.2025

ORDER

Per Narender Kumar Choudhry, J M:

This appeal has been preferred by the assessee against the order dated 27.08.2025, impugned herein, passed by the Ld. Commissioner of Income Tax (Appeals) 48, Mumbai (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short ‘the Act’) for the A.Y. 2017-18.

2. In the instant case, the Assessing Officer (AO) vide assessment order dated 08.03.2025, u/s. 147 r.w.s. 144B of the Act, has made the disallowance of expenses to the tune of Rs. 5,35,714/- on account of expenses incurred by the assessee in the absence of complete details qua diesel and lorry expenses and tea and refreshment, which was sustained by the Ld. Commissioner. This Court observe that before the AO, the assessee though duly furnished copy of ledger account, etc., however, the same was not found satisfactorily mainly on the reason that expenses were incurred by the assessee in cash and in the ledger there is not a single entry showing narration of the motor vehicle use and therefore in the absence of complete details and looking to the nature of business



activity, the AO restricted the expenses by disallowing to the extent of Rs. 5,35,714/-. This Court further observe that the authorities below also mentioned the fact that with regard to tea and refreshment, the assessee has not also furnished any detail, whereas hardly any details would be available qua tea and refreshment etc. .Thus, considering the peculiar facts and circumstances of the case in totality, this Court for just and proper decision of the case and substantial justice, is inclined to afford one opportunity to the assessee to establish its claim entirely, by producing the relevant documents. Thus, the case is remanded to the file of Ld. Commissioner for decision afresh by affording reasonable opportunity to being heard to the assessee.

3. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27.11.2025

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

Mumbai; Dated: 27.11.2025
Karishma J. Pawar, SR. PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai