

**IN THE INCOME-TAX APPELLATE TRIBUNAL, MUMBAI“C” BENCH, MUMBAI
BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER
ITA No. 6637/MUM/2025(AY: 2013-14)**

M/s. Centrix Technologies Private Limited. 7 th Floor, Office No.715, Samarth Aishwarya, Mumbai-400053.	vs.	ITO-Circle 1(2)(1), Mumbai (Old jurisdiction-ITO-W1(4), Hyderabad), Aayakar Bhawan, Mumbai- 400020.
PAN/GIR No:AABCC7117Q		
(Appellant)		(Respondent)

Appellant by	Shri Haridash Bhatt a/w Shri Vitesh Waikar & Nikhil Sharma, CAs.
Respondent by	Shri Virabhadra Mahajan, Sr. DR
Date of Hearing	18.12.2025
Date of Pronouncement	20.01.2026

ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal filed by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'Act') by the learned Commissioner of Income-Tax, National Faceless Appeal Centre [in short, 'CIT(A), NFAC'], Delhi, dated 18.09.2025 for the assessment year (AY) 2013-14.

2. The grounds of appeal raised by the assessee are as under:

"1. The assessment order for AY 2013-14 is erroneous and bad both in law and on facts.

2. On the facts and in the circumstances of the case and in law the Ld Assessing Officer has erred in disallowing the amount paid to international professionals towards consultancy charges for non

deduction of TDS disregarding the fact that, such payments are not to be taxed in India. The Ld. Assessing Officer ought to have considered that the Appellant has furnished Form 15CA/15CB.

3. On the facts and in the circumstances of the case and in law the Ld AO has erred in disallowing audit fees of Rs.1,12,360/ even where TDS is remitted to the Central Government account.

4. On the facts and in the circumstances of the case and in law the Ld AO has erred in bringing to tax the amount of advances received by the Appellant company from another company as deemed dividend U/s2(22)(e) even where the Appellant company is not holding any share capital in the other company. The Ld. Assessing Officer ought to have considered that "Deemed Dividend" is levyable only in the hands of a share-holder of the company.

5. Such other ground/grounds that may be urged at the time of hearing of the appeal."

3. Facts of the case, in brief, are that the assessee filed its written of income electronically on 10.10.2013 for AY 2013-14, declaring total income of Rs.26,21,090/-. The case was selected for scrutiny under CASS. The assessee is in the business of managing international speakers by bringing them to India to talk on latest topics in medical and surgical methods. The assessee has paid professional and consultancy charges to non-resident individuals (NRI) amounting to Rs.93,29,358/- without deduction of tax at source. The assessee filed Form No.15 CA but did not file Form 15 CB, i.e. Certificate of the Account in this regard, which is a mandatory requirement under Rule 37 BB of the I.T Rules. The AO also asked assessee to provide evidence of the stay of the NRIs not exceeding 90 days during the subject year. The assessee furnished some self-made declarations but did not support the claim with passports of such professionals. Hence, due to

absence of proof regarding stay and non-furnishing of Form No.15 CB, the AO disallowed Rs.93,29,358/- u/s 40(a)(i) of the Act. He also disallowed audit fee of Rs.1,12,360/- for non-deduction of tax u/s 40 a(ia) of the Act. The AO also added Rs.3,34,502/- u/s 2(22 e) of the Act. The total income was determined at Rs.1,23,97,310/- as against returned income of Rs.26,21,090/-.

4. Aggrieved by the order of the AO, the assessee filed appeal before the CIT(A). The CIT(A) has reproduced submission of the assessee and findings of the AO at pages 4 to 9 of the appellate order. He observed that the assessee failed to submit Form No.15 CB which is a mandatory requirement under Rule 37 BB of the IT Rules. He also observed that the assessee failed to conclusively establish the stay of NIRs not exceeding 90 days by producing their passports. Hence, the disallowance of the AO was confirmed by him. The CIT(A) also confirmed disallowance of Rs.1,12,360/- u/s 40(a)(ia) in absence of supporting evidence. The CIT(A), however, allowed relief on the addition made u/s 2(22)(e) of the Act.

5. Aggrieved by the order of the CIT(A), the appellant has filed appeal before the Tribunal. It has filed a paper-book enclosing various details filed before the lower authorities. It includes Form No.15 CA and 15 CB and copies of e-proceedings response acknowledgement in support of written submissions and relevant annexures filed before the CIT(A). The Ld. AR also filed a chart showing details of professional and consultancy charges paid outside India amounting to

Rs.93,29,358/-. He submitted that apart from Form No.15 CA and 15 CB, copies of passport of each professionals, visas showing dates of arrival and departure from India indicating stay of less than 90 days, flight tickets and self-declaration from each professional were submitted to the CIT(A). However, they were not fully verified and the disallowance made by the AO were confirmed. The Ld. AR also submitted that corresponding TDS in respect of audit fees of Rs.1,12,360/- was remitted to the Central Government. Hence, he requested to allow the grounds of appeal and set aside the order of CIT(A).

6. On the other hand, the Ld. Senior DR of the Revenue supported the order of lower authorities. He submitted that in absence of complete details and supporting evidence, the AO was correct in making the disallowances which were rightly confirmed by the CIT(A).

7. We have heard both the parties and perused the materials on record. The AO made the disallowance on the ground that assessee did not furnish Form 15 CB under Rule 37 BB of the IT Rules. The appellant also did not furnish copies of passport to substantiate that the NRIs were in India for less than 90 days. Such finding has been confirmed by the CIT(A). However, we find that the appellant had furnished Form 15 CA, 15 CB, copies of passport of professionals (NRI), copies of visa showing dates of arrival and departure from India, flight tickets etc. These details were not verified by the AO before making the disallowance u/s 40(a)(i) of

the Act. Similarly, the appellant has claimed that it had deducted TDS on the audit fees of Rs.1,12,360/-. Therefore, in the interest of justice, we deem it proper to restore the matter to the file of AO for verification of the impugned details and decide the matter in accordance of law. Needless to mention that the AO shall allow adequate and reasonable opportunity of being heard to the assessee before passing the fresh order. Accordingly, the order of CIT(A) is set aside and the grounds are allowed for statistical purpose.

8. In the result, the appeal is allowed for statistical purpose.

Order is pronounced on 20.01.2026.

Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER

Sd/-
(BIJYANANDA PRUSETH)
ACCOUNTANT MEMBER

Aniket Chand (Sr. PS)
MUMBAI
Date: 20.01.2026

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, MUMBAI
6. Guard File

ByOrder

Assistant Registrar
ITAT, MUMBAI