

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
[Before Shri P. M. Jagtap, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1721/Kol/2014
Assessment Year: 2010-11

Mr. Anshul Jain (PAN:ACUPJ6856D)	Vs.	Deputy Commissioner of Income-tax, Central Circle-III, Kolkata.
Appellant		Respondent

Date of Hearing	18.05.2017
Date of Pronouncement	24.05.2017
For the Appellant	Shri Manish Tiwari, FCA
For the Respondent	Shri Sallong Yaden, Addl. CIT

ORDER

Per Shri A.T.Varkey, JM

This is an appeal filed by the assessee against the order of Ld. CIT(A)-1, Kolkata dated 09.07.2014 for AY 2010-11 in respect of confirming the disallowance of Rs.9,37,589/- out of travelling expenses and upholding the disallowances of Rs.22,65,907/- out of business promotion expenses.

2. At the outset, the Ld. Counsel for the assessee submitted that in earlier AY i.e. 2009-10 in assessee's own case wherein two issues raised before the Tribunal have been set aside and restored back to the file of the Ld. CIT(A) for de novo consideration. Since the issues relating to earlier year are pending before the Ld. CIT(A), it would be prudent and reasonable to send the issues now under consideration before us back to the file of the Ld. CIT(A) for fresh adjudication. The Ld. DR does not have any objection in sending the matter back to the file of the Ld. CIT(A).

3. We have heard rival submissions and gone through the facts and material available on record. We note that in the earlier assessment year 2009-10 in ITA No. 2879/Kol/2013, order dated 26.08.2016, the Tribunal has set aside the matter back to

the file of the Ld. Cit(A) for fresh adjudication. Since both the issues before us are also before the Ld. CIT(A), for consistency, it would be prudent to send back the issues back to the file of the Ld. CIT(A) for fresh adjudication. Therefore, we set aside the order of the Ld. CIT(A) and remand the matter back to his file for fresh adjudication on both the issues as done in AY 2009-10. Appeal of assessee is allowed for statistical purposes.

4. In the result, appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 24.05.2017

Sd/-
(P. M. Jagtap)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 24th May, 2017

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Mr. Anshul Jain, 2/10, Sarat Bose Road, Lansdown, Kolkata-20.
- 2 Respondent – DCIT, Central Circle-III, Kolkata.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.