

The Printers House Pvt. Ltd.

1. **Allowability of Commission Expense:** In case assessee furnishes complete details as to addresses of agents and buyers and there is nothing on record to infer that commission paid came back to assessee, same cannot be disallowed, more so over because commission has been allowed in past.

2. **On invocation of Section 14A:** "So far as the second question is concerned it relates to disallowance of Rs 2 lacs under Section 14A of the Income Tax Act, 1961. The ITAT has noted, and correctly so in our view, that the expenditure cannot be disallowed on the basis of a mere estimate as to what possibly could have been incurred to earn income exempted from tax. The Tribunal records no evidence has been brought on record to show that the impugned expenditure was incurred to earn exempted income, thus meriting disallowance."

(ALSO REFER DHC ORDER IN CHEMICAL DESIGN CASE)