

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No. 1961, 1962, 1963 and 1964/Del/2014**

**AY: 2005-06, 2006-07, 2007-08 and 2010-11**

ACIT, Circle 20(1)  
Room no.902, Block E 2  
Pratyaksh Kar Bhawan  
Civic Centre, Minto Road  
New Delhi

vs. Sh. Rajesh Tejbhan Gulati  
204, Dr.Mukherjee Nagar  
Delhi 110 009

PAN: ABJPG 3936 F

**(Appellant)**

**(Respondent)**

**Appellant by** : Sh. F.R.Meena, Sr.D.R  
**Respondent by** : Sh. Ved Jain, Adv.

**ORDER**

**PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER**

All these are appeals filed by the Revenue pertaining to the same assessee for Assessment Years 2005-06, 2006-07, 2007-08 and 2010-11, directed against the order of the Ld.CIT(Appeals)-XXIV, New Delhi dated 31.01.2014 on the following grounds.

*“On the facts and circumstances of the case and in law CIT(A) has erred in:-*

- 1. Restriction of the disallowance of commission expenses to the extent of 50% of the room charges.*
- 2. Restriction of the disallowance of service charges to the extent of 10% of the room charges.*
- 3. The appellant craves the right to add, alter or amend any other grounds of appeal.”*

2. We have heard Shri F.R.Meena, Ld.Sr.D.R. on behalf of the Revenue and Shri Ved Jain, the Ld. Counsel for the assessee.

3. After hearing rival contentions we find that the Ld.CIT(A) had at para 5.2 and 5.3 followed his predecessor's order in the assessee's own case on identical facts for the A.Y. 2009-10 in appeal no. 342/11-12 dated 20.11.2012 and directed the A.O. to allow commission paid to taxi drivers at 50% of room rent and service charges at 90% on actual service charges paid to staff members.

3.1. The "F" Bench of the ITAT Delhi in ITA no.2777/Del/11 for the A.Y. 2008-09 and ITA no.3109/Del/2011 for the A.Y. 2008-09 order dated 22.8.2014 has upheld this order of the Ld.CIT(A) for the A.Y. 2008-09.

3.2. As it is not disputed that the facts and circumstances of the case in all these four A.Ys are identical to the facts of the case for the A.Y. 2008-09, we respectfully follow the order of the Coordinate Bench of the ITAT Delhi Bench on these very issues for the A.Y. 2008-09 and dismiss all these appeals filed by the Revenue.

4. In the result all the appeals filed by the Revenue are dismissed.

Order pronounced in the Open Court on 10<sup>th</sup> August, 2016.

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

Sd/-  
**(J. SUDHAKAR REDDY)**  
**ACCOUNTANT MEMBER**

Dated: the 10<sup>th</sup> August, 2016

- *Manga*

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

- TRUE COPY -

By Order,

**ASSISTANT REGISTRAR**