

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI

BEFORE SHRI B.P. JAIN, ACCOUNTANT MEMBER

ITA No. 3522/DEL/2015 [A.Y. 2010-11]

Smt. Renu Verma
258, Tagore Park
Delhi
PAN : AAGPV 3870 P

Vs.

The A.C.I.T.
Circle -19(1)
New Delhi

[Appellant]

[Respondent]

Date of Hearing : 27.11.2017

Date of Pronouncement : 29.11.2017

Assessee by : Shri B.L. Gupta, I.T.P

Revenue by : Shri Atiq Ahmed Sr. DR

ORDER

This appeal of the assessee arises from the order of the ld. CIT(A)- 12, New Delhi vide order dated 18.03.2015 for A.Y. 2010-11.

2. The assessee has raised mainly one ground which is reproduced hereinbelow:

“It is contended that determination and inclusion of income of Rs. 6,57,136/- as disallowance of construction cost is wrong, perverse, not based on evidences opposed to evidences on records, based on surmises and conjectures.”

3. The AO made addition of Rs. 6,57,136/- as disallowance of cost of construction which was confirmed by the ld. CIT(A).

4. I have heard the rival submissions and perused the relevant material on record. It was argued that the assessee has purchased a plot which was a matter of fact as is evident on record which was placed before the authorities below. As per paper book page 8 which is site plan of the plot which depicts that it is a plot which has been purchased and not a building. Similarly, page 10 of the paper book speaks of Plot No. 5 and not building and there is no evidence with regard to the said construction with the authorities below and explanation by the assessee has also not been rejected and under these facts and circumstances of the case, the Assessing Officer is not justified in making addition and accordingly, the order of the Assessing Officer as well as the ld. CIT(A) is reversed. Grounds raised by the assessee are allowed.

5. In the result, the appeal of the assessee in ITA No. 3522/DEL/2015 is allowed.

The order is pronounced in the open court on 29.11.2017.

Sd/-

[B.P. JAIN]
ACCOUNTANT MEMBER

Dated: 29th November, 2017

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi