

**IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH,  
RAIPUR**

**BEFORE : SHRI N.S.SAINI, ACCOUNTANT MEMBER  
AND  
SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA No.156/RPR/2013  
(Assessment Years :2009-2010)**

Jignesh Kumar Shah, Prop-Shah Jawaharalal Jethalal Jewellers, Sadar Bazar, Bilaspur(CG)	vs	ACIT, Circle-1(1), Bilaspur
<b>PAN No. : AJGPS 0536 G</b>		
<b>(Appellant)</b>	..	<b>Respondent</b>

Assessee by : Shri Amit Maloo Jain, AR  
Revenue by : Shri Sanjay Kumar, DR

**Date of Hearing : 10/01/2018  
Date of Pronouncement 11/01/2018**

**आदेश / O R D E R**

**Per Shri N.S.Saini, AM:**

This is an appeal filed by the Revenue against the order of the CIT(A), Bilaspur, dated 26.07.2013 for the assessment year 2009-2010.

2. The assessee has raised the following grounds of appeal :-
1. *On the facts & in the circumstances of the case, the Ld.A.O.grossly erred in making an addition of Rs.43,30,500/- in respect of Agricultural Land U/s 54B of The Income Tax Act,1961 and Ld.CIT[A],Bilaspur grossly erred in confirming the same without appreciating the facts in its right perspective. Your petitioner submits that same may kindly be deleted.*
  2. *On the facts & in the circumstances of the case, the Ld.A.O.further grossly erred in making an addition of Rs.5,24,200/- in respect of expenditure U/s 40a(ia) on account of Advertisement and Ld.CIT[A],Bilaspur grossly erred in confirming the same to the extent of Rs.4,76,700/- without appreciating the facts in its right perspective. Your petitioner submits that same may kindly be deleted.*
  3. *On the facts & in the circumstances of the case, the Ld.A.O.further grossly erred in making an addition of Rs.50,000/- in respect of Misc Business Exps (like Shop Exps,Printing & Stationery etc) and Ld.CIT[A], Bilaspur grossly erred in confirming the same to the extent of Rs.10,000/- without appreciating the facts in its right*

*perspective. Your petitioner submits that the above expenditure being genuine and incidental to the business deserves to be allowed.*

4. Any other ground may be raised during the course of hearing of appeal with the permission of the Hon'ble Bench.

3. At the time of hearing the AR of the assessee filed an application seeking withdrawal of the appeal.

4. The DR had no objection to the withdrawal of the appeal of the assessee.

5. Therefore, the appeal of the assessee is dismissed as withdrawn.

6. In the result, appeal filed by the assessee is dismissed.

Order pronounced in the open court on this 11/01/2018.

**Sd/-**

**(PAVAN KUMAR GADALE)**

न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**

**(N. S. SAINI)**

लेखा सदस्य / ACCOUNTANT MEMBER

Raipur; दिनांक Dated 11/01/2018

प्र.कु.मि/PKM, Senior Private Secretary

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, Raipur / DR, ITAT, Raipur
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Senior Private  
Secretary)**

Income Tax Appellate Tribunal, Raipur