

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री भागचंद, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI BHAGCHAND, AM

आयकर अपील सं./ITA No. 39/JP/2014
निर्धारण वर्ष / Assessment Year : 2008-09

The ACIT, Circle-2, Ajmer.	बनाम Vs.	Late Shri Om Prakash Goyal (Through Legal Heir- Smt. Nirmala Goyal), Prop. M/s Omni Palace, Jaipur Road, Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AAQPG8361C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Nikhilesh Kataria (C.A.)
राजस्व की ओर से / Revenue by : Shri P.R. Meena (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 14/11/2017
उदघोषणा की तारीख / Date of Pronouncement: 10/01/2018

आदेश / ORDER

PER: VIJAY PAL RAO, J.M.

This appeal by the Revenue is directed against order dated 04.12.2013 of CIT (A) for the assessment year 2008-09. The Revenue has raised the following grounds:-

"In view of the facts and circumstances of the case the Ld. CIT(A), Ajmer has erred in:

1. Deleting the addition of Rs. 60,00,000/- made by the AO, on a/c of disallowance of the payment of Municipal Charges, which were claimed by the assessee as paid to M/s Jaipur Sales Pvt.