

IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC-A', BANGALORE

BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER

ITA No.184(Bang) 2018
(Assessment year : 2013 – 14)

M/s. Laxminarayan Cotton Company,
#7-5-150, Dutt Krupa,
Jawahar Nagar,
Raichur - 584103
PAN. AAAFL8171B

Appellant

Vs

The Income Tax Officer,
Ward – 2,
Raichur.

Respondent

Assessee by : None
Revenue by : Dr. Shankar Prasad, JDIT (DR)

Date of hearing : 21-02-2018
Date of pronouncement : 23-02-2018

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee which is directed against the order of CIT (A) – Gulbarga dated 28.09.2017 for A. Y. 2013 – 14.

2. The assessee has raised as many as 7 grounds. But the main effective grievance is this that CIT (A) erred in concluding that the appeal is not sustainable in case of additions which have been agreed by the A.R. before the assessing officer. If the assessee succeeds on this ground then other grounds will be required to be considered and decided and therefore, I decide this ground first.
3. This appeal was fixed for hearing on 21.02.2018 and notice of hearing was sent to the assessee at the address provided by the assessee in Form No. 36. The notice has been duly served on the assessee as per A/D available on record. In spite of this, none appeared on behalf of the assessee and there is no request

for adjournment. Under these facts, the appeal of the assessee was heard ex parte qua the assessee. Learned DR of the revenue supported the orders of the authorities below. He also placed reliance on a judgment of Hon'ble Madras High Court rendered in the case of Ramanlal Kamdar vs. CIT as reported in 108 ITR 73 and also on a judgment of Hon'ble Punjab & Haryana High Court rendered in the case of Kanshi Ram Wadhwa vs. CIT as reported in 138 ITR 830. He submitted that in both these judgments, it was held that in the case of agreed addition made by the AO, the appeal of the assessee before AAC and tribunal is incompetent. At this juncture, a query was raised by the bench asking the learned DR of the revenue to point out the relevant Para of the assessment order, as per which, it comes out that this is an agreed addition. In reply, he submitted that as per Para 3.2 of the assessment order, it is observed by the AO that the learned AR of the assessee accepted for addition of the difference pointed out of 60 Bales, which was valued by the AO at Rs. 9.66 Lacs and only this addition is in dispute.

4. I have considered the submissions of the learned DR of the revenue. I find that as per Para 3.2 of the assessment order, it is observed by the AO that the learned AR of the assessee accepted for addition of the difference pointed out of 60 Bales, which was valued by the AO at Rs. 9.66 Lacs and only this addition is in dispute. Under these facts, the judgment of Hon'ble Madras High Court rendered in the case of Ramanlal Kamdar vs. CIT (Supra) is squarely applicable wherein it was held that in case of agreed addition, there cannot be a grievance of the assessee against such addition and appeal can be filed before AAC or tribunal only if the assessee was aggrieved by the order of the AO and where the assessee could not have grievance against the addition made by the AO because it was an agreed addition, the appeal before AAC and tribunal is incompetent. Respectfully following this judgment, I decline to interfere in the order of CIT (A) on this issue and as a consequence, other grounds do not call for any adjudication.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(A.K. GARODIA)
ACCOUNTANT MEMBER

Bangalore:

Dated: 23.02.2018

/MS/

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| 1. Appellant | 4. CIT(A) |
| 2. Respondent | 5. DR, ITAT, Bangalore |
| 3. CIT | 6. Guard file |

By order

Senior Private Secretary,
Income Tax Appellate Tribunal,
Bangalore.