

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "A", KOLKATA
BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER
AND
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

ITA No. 543/KOL/2017
(ASSESSMENT YEAR-2007-08)

Sona Chand Boyed, C/o-S.N.Ghosh & Associates, Advocates, "Seben Brohters Lodge", P.O.-Buroshibtala, P.S.-Chinsurah, Distt.-Hooghly, Pin-712105. PAN-ADPPB9308L	vs	ACIT, Circle-46, Kolkata.
(Appellant)		(Respondent)
Appellant by	Sh.Somnath Ghosh, Advocate	
Respondent by	Sh.Radhey Shyam, CIT DR	
Date of Hearing	25.10.2018	
Date of Pronouncement	16.11.2018	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal by the assessee against the order dated 28.10.2016 passed by CIT(A)-14, Kolkata for AY 2007-08.

2. The only issue is to be decided as to whether Ld.CIT(A) is justified in confirming the addition made by the AO on account of expenditure incurred towards renovation of residential premises.

3. Heard both parties and perused the material available on record. It is noted that Tribunal decided a similar issue on same identical facts, vide its order dated 30.08.2018 in assessee's own case in IT(SS) No.155 & 156/Kol/2016 for AY 2009-10 and 2010-11. On perusal of the impugned order, it is found that Ld.CIT(A)

confirmed the addition made on account of expenditure incurred for renovation of residential premises taking into consideration the assessment order in AY 2010-11 vide its para 5 of its order. Ld.AR placed on record the order dated 30.08.2018 for AY 2009-10 & 2010-11 as discussed above, this Tribunal basing on detailed chart of drawings of each and every family members, held the source funds have explained and deleted the addition, confirmed by Ld.CIT(A).

The relevant portion which is produced herein below:-

3. We have heard rival contention. The entire search on the premises of the assessee has led to small addition of Rs.1,65,000/- for AY.2009-10 and Rs.1,70,000/- for A.Y.2010-11. The addition is made on the ground that certain petty expenditure has been incurred for the renovation of the residential premises of the assessee and the source of such expenditure is not good. The assessee submitted that detail chart of the drawings of each and every family member which comes to Rs.14,63,360/- from A.Y. 2004-05 to 2009-10. In my view the assessee has explained the source of funds, for incurring of the said expenditure on the renovation of the residential premises. This cannot constitute black money or undisclosed income held by the assessee. Thus, I delete both the additions for both the assessment years 2009-10 and 2010-11 and allow both the appeals of the assessee."

4. In view of the above, we set aside the impugned order dated 28.10.2016.

Therefore, Ground Nos. 1 to 3 raised by the assessee are allowed.

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

Order pronounced in the open court on 16.11.2018.

Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER

Date:- 16.11.2018
[Amit Kumar]

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1. Appellant- Sona Chand Boyed, C/o-S.N.Ghosh & Associates, Advocates, "Seben Brohters Lodge", P.O.-Buroshibtala, P.S.-Chinsurah, Distt.-Hooghly, Pin-712105.
2. Respondent- ACIT, Circle-46, Kolkata.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

Sr.P.S./H.O.O
ITAT, KOLKATA