

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, "बी" चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'B', CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं डा. बी.आर.आर, कुमार, लेखा सदस्य
BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 940/CHD/2018

निर्धारण वर्ष / Assessment Year : 2006-07

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| Sh. Inder Singla, C/o M/s Manchanda Filling Station, Kaithal Road, Pehowa, District Kurukshetra | बनाम | The ITO, Ward-1, Kurukshetra |
| स्थायी लेखा सं./PAN NO: ALRPS7652P | | |
| अपीलार्थी/Appellant | | प्रत्यर्थी/Respondent |

निर्धारिती की ओर से/Assessee by : Sh. Sudhir Sehgal, Advocate

राजस्व की ओर से/ Revenue by : Sh. Manjit Singh, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28.11.2018

उदघोषणा की तारीख/Date of Pronouncement : 28. 11. 2018

आदेश/Order

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 26.4.2018 of the Commissioner of Income Tax (Appeals)-2, Gurgaon [hereinafter referred to as 'CIT(A)'].

2. The assessee has taken the three effective grounds of appeal. At the outset, Ld. Counsel for the assessee has stated at bar that as per the instructions of his client, he does not press ground Nos. 1 & 3 of the appeal. Ground Nos. 1 & 3 of the appeal are, therefore, dismissed as not pressed.

3. The only ground left for adjudication is ground No.2, wherein, the assessee has agitated the conformation of addition of Rs. 1 lac out of the expenditure, claimed to have been incurred on improvement of the

property. The Ld. CIT(A) restricted the disallowance to Rs. 1 lac out of the disallowance made by the Assessing officer of Rs. 1,65,000/- observing that the assessee could not produce the verifiable vouchers, rather, some of the vouchers in respect of the items of expenditure were self-made vouchers.

4. Before us, Ld. Counsel for the assessee has submitted that in the case of improvement of the building, there are certain items and nature of expenditure in respect of which no specific bills or invoices are available. However, whenever the expenditure is incurred, the same has to be recorded by way of self-made vouchers.

5. Considering the meager sum of disallowance of Rs. 1 lac and also considering the above submissions of the Ld. Counsel for the assessee, in our view, interest of justice will be served if the disallowance is restricted to Rs. 50,000/-. We order accordingly.

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

Order pronounced in the Open Court on 28.11.2018.

Sd/-
(बी,आर.आर. कुमार / B.R.R. KUMAR)
लेखा सदस्य/ Accountant Member

Sd/-
(संजय गर्ग / SANJAY GARG)
न्यायिक सदस्य /Judicial Member

Dated : 28.11 .2018

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar