

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "SMC", RANCHI**

BEFORE SH. S.S.GODARA, JUDICIAL MEMBER

**ITA No.209/RAN/2017
[Assessment Year: 2013-14]**

Sri Bhagirath Sharma, vs DCIT, Swami Shahjanand Colony, Circle-3, Bokaro. Gurudwara Road, Jodhadih More, Chas, Bokaro-827013. PAN-AAZFT1218Q	
(Appellant)	(Respondent)
Appellant by	Sh. Devesh Poddar, ADV.
Respondent by	Sh. P.K.Mondal, JCIT
Date of Hearing	07.01.2019
Date of Pronouncement	09.01.2019

ORDER

PER SH. S.S.GODARA, JUDICIAL MEMBER

This assessee's appeal for AY 2013-14 arises against the order dated 30.06.2017 passed by the CIT(A), Hazaribagh in Appeal No.10021/2016-17 involving proceedings u/s 143(3) of the Income tax Act, 1961 (in short "Act").

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground canvassed during the course of hearing is that both the lower authorities have erred in assessing the lease income received from ONGC to be income from house property than business income shown in return as well as books thereby restricting the corresponding expenses amounting to Rs.16,69,184/- as salary to staff, diesel expenses, generator, electricity expense and other basic office expenses to the tune of 30% only. I find in this backdrop pleadings that sole question that arises from my adjudication is as to whether both the lower authorities have rightly treated the impugned income as income from house property or not. It transpires during the course of hearing that the very same income has been assessed under business head in both the preceding as well succeeding AYs 2013-14 & 2014-15 without any distinction on facts. I therefore adopt consistency principle in the decision of *Azadi Bachao Andolan [2003] 261 ITR 706(SC)* that there has to be consistency in approach of the

revenue authorities hold that the assessee impugned lease income deserves to be assessed as business income. That being the case all expenses in question have to be accordingly allowed since there is no dispute on genuineness raised by the lower authorities. The assessee succeeds in his sole substantive ground of appeal.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 09.01.2019.

Sd/-

**(S.S.GODARA)
JUDICIAL MEMBER**

Date:- 09.01.2019

Amit Kumar

Copy forwarded to:

1. Appellant- Sri Bhagirath Sharma, Swami Shahjanand Colony, Gurudwara Road, Jodhadih More, Chas, Bokaro-827013.
2. Respondent- DCIT, Circle-3, Bokaro.
 1. CIT-Ranchi
 2. CIT(Appeals)-Ranchi
 3. DR: ITAT-Ranchi Benches

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