

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH : KOLKATA

[Before Hon’ble Shri S.S. Godara, JM]

I.T.A No. 670/Kol/2018

Assessment Year : 2005-06

Sanjay Kumar Patesaria
PAN: AERPP 9919E
(Appellant)

Vs. D.C.I.T, Cir-3, Asansol
(Respondent)

For the Appellant : Shri V.N.Purohit, FCA, Id.AR

For the Respondent : Shri C.J. Singh, JCIT, Id. Sr.DR

Date of Hearing : 27-02-2019

Date of Pronouncement : 28 -02-2019

ORDER

1. This assessee’s appeal for assessment year 2005-06 arises against the CIT(A), Asansol’s order dated 17.01.2018 passed in case no. 494/CIT(A)/ASL/ITO/ACIT/Cir-3/10-11 involving proceedings u/s 143(3) of the Act.

Heard both the parties. Case file perused.

2. The assessee’s family’s substantive ground seeks to delete lower personal drawings addition as made by the lower authorities to the tune of Rs. 1,83,000/- on estimation basis. Suffice to show it transpires during the course of hearing that this assessee had claimed annual expenditure/drawings to be Rs.96,200/-. He further gave a list of other family members including assessee’s father/HUFs/mother/wife. I find that the lower authorities have not drawn any comparative chart of assessee’s drawings in the preceding or succeeding assessment years before making the impugned addition. The

fact also remains that the assessee's drawings to the tune of Rs. 96,200/- an appears to be too less. I deem it fit and proper in this peculiar facts and circumstances that a lump sum addition of Rs.83,000/- out of Rs.1,83,000/- would serve ends of justice. I order accordingly. The assessee gets on part relief to the extent of Rs. 1 lakh.

3. Coming to addition of Rs.1,22,070/-, confirmed out of total addition of Rs.6,07,085/- as made by the AO, I hold that the above amount of Rs. 1 lakh in preceding substantive ground deserves to be given credit of the impugned sum by adopting telescoping method. I therefore sustain the instant addition to the tune of Rs.22,070/- only. Necessary computation to follow. It is made clear that the instant estimation shall not be treated as a precedent.

4. This assessee's appeal is partly allowed in above terms.

Order pronounced in the Court on 28 -02-2019

Sd/-

[S.S.Godara]
Judicial Member

Dated : 28-02-2019
**PRADIP, Sr. PS

Copy of the order forwarded to:

1. Appellant/Assessee Sri Sanjay Kumar Patesaria, P.N Malia Road, P.O Raniganj, Dist Burdwan (WB) PIN 713347.
2. Respondent/Department : The DCIT, Circle-3, Parmar Building, P.O Asansol-713304. Dist Burdwan (WB).
- 3..C.I.T(A).- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar
Head of Office/D.D.O., ITAT, Kolkata Benches