

IN THE INCOME TAX APPELLATE TRIBUNAL  
RANCHI BENCH, RANCHI  
(Before Shri S. S. Godara, J.M. & Dr.A.L.Saini, A.M.)

ITA No. 233/Ran/18 : Asstt. Year : 2015-16

M/s. G.S Malhotra PAN: AAHFG7837Q	Vs	ACIT, Cir-2(1), H 'bagh
(APPELLANT)		(RESPONDENT)

Appellant/assessee by : Shri Devesh Poddar, Advocate, ld.AR  
Respondent/department by : Shri Inderjeet Singh, CIT/ld.DR

Date of Hearing : 11-01-2019	Date of Pronouncement: 22 -02-2019
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ORDER

PER BENCH:

The captioned appeal filed by the assessee, pertaining to assessment year 2015-16, is directed against the order passed by the Commissioner of Income-tax (Appeals), Hazaribagh, dated 10-05-2018, which in turn arises out of an order passed by the Assessing Officer u/s. 143(3) of the Income-Tax Act, 1961 (in short, the Act), dated 29-11-2017.

2. We have heard both the parties and perused the record. We find that the ld. CIT(A) in this case had made disallowance @ 5% under the head 'site and miscellaneous expenses' as against 10% made by the AO. The ld. CIT(A) restricted the same at 5%. Similar disallowance was made by the ITAT, Ranchi in various cases at 6% on identical issue. Keeping in view of the same and various judicial

pronouncements on similar issue held by the ITAT, we restrict the same at 6% ( Rs. 67,43,378 x 6%, Rs. 4,04,600/-) as against 5% by the Id.CIT(A). Thus, the assessee gets relief of Rs.4,04,600/-. Grounds raised by the assessee are partly allowed.

3. In the result, the appeal filed by the assessee is partly allowed.

Order Pronounced in the Open Court on 22 -02-2019

Sd/-  
(S. S. Godara)  
Judicial Member

Sd/-  
(Dr. A.L.Saini)  
Accountant Member

Dated: 22-02-2019

\*PRADIP (Sr.PS)

Copy of the order forwarded to:

1. The Appellant/Assessee: M/s G.S Malhotra, Goriary Bijulia, Ramgarh-829112.
2. The Respondent/Department : ACIT, Circle-2(1), Aaykar Bhawan, Hazaribag-825301.
3. The CIT-,
4. The CIT(A)-,
5. DR, Ranchi Benches, Ranchi

True Copy, By order,

Assistant Registrar /Senior P.S  
ITAT, Ranchi Benches