



ITA No.5514/Mum/2017
Push Logistics & Warehousing Pvt.Ltd.
Assessment Year :2014-15

**आयकर अपीलीय अधिकरण “सी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ I.T.A. No.5514/Mum/2017
(निर्धारण वर्ष / Assessment Year:2014-15)

Push Logistics & Warehousing Pvt.Ltd. D-1, Sindhu House 3/5, Nanabhai Lane Fort, Mumbai-400 001.	बनाम/ Vs.	ACIT-Circle 2(2)(2) Room No.545, 5 th Floor Aaykar Bhavan, MK Road Mumbai-400 020.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AADCP-9712-A		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Appellant by	:	Kapil Bohra-Ld.AR
Respondent by	:	Abhi Rama Kartikeyan - Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	19/03/2019
घोषणा की तारीख / Date of Pronouncement	:	03/04/2019

आदेश / ORDER

Per Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year [in short referred to as ‘AY’] 2014-15 contest the order of Ld. Commissioner of Income-Tax (Appeals)-5, Mumbai, [in short referred to as ‘CIT(A)’], Appeal No.IT-310/16-17/60/1718 dated 12/06/2017 qua confirmation of certain *ad hoc* addition of Rs.10.38 Lacs on account of *sundry labor expenses*.



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2. Both the representative, at the outset, converge on the point that the identical issue has already been adjudicated by the Tribunal in assessee's own case for AY 2012-13 *ITA No.1452/Mum/2016* dated 29/08/2018, a copy of which has been placed on record.
3. Facts on record reveal that the assessee has been saddled with *ad hoc addition* of 25% on account of *sundry labour expenses* vide assessment order dated 26/12/2016. The Ld. first appellate authority, vide impugned order dated 12/06/2017, restricted the same to 10%. Aggrieved, the assessee is in further appeal before us.
4. Upon perusal of cited order of the Tribunal dated 29/08/2018, we find that identical additions, made by the revenue in AY 2012-13 has been restricted to 5% by the Tribunal. Facts and circumstances, being *pari-materia* the same, taking the same view, we direct Ld. AO to restrict the addition to 5% of total expenditure of Rs.1,03,84,823/- which comes to Rs.5,19,241/-. The balance addition stands deleted.
5. Resultantly, the appeal stands partly allowed.

Order pronounced in the open court on 03rd April, 2019.

Sd/-

(Mahavir Singh)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 03/04/2019
Sr.PS, Jaisy Varghese



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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

**उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.**