

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD**

[Before Shri Pramod Kumar, Vice President]

ITA No. 181/Ahd/2014
Assessment Year : 2008-09

Jignasu Sureshchandra JaniAppellant
*58, Burhani Complex,
B/h. Polan School, Post: Lunawada,
Dist : Panchmahal
[PAN: ADNPJ 2477 J]*

Vs.

Income Tax OfficerRespondent
Ward-1, Godhra

Appearances by:

AC Shah for the appellant
Jayant Jhaveri for the respondent

Date of concluding the hearing : 27.02.2019
Date of pronouncing the order : 24.05.2019

O R D E R

1. By way of this appeal, the assessee-appellant has challenged correctness of learned CIT(A)'s order dated 25th November 2013 for the assessment year 2008-09.

2. Only grievance pressed before us is as follows:-

“The learned CIT(A) has erred in confirming the addition to the extent of 5% of total expenditure of Rs.1,51,43,943/- on estimate basis.”

3. The impugned disallowance was made as the assessee did not furnish particulars of expenses, nor did the assessee participate in the assessment proceedings. While the disallowance was made for Rs.18,17,272/- by estimating disallowable expenses @12%, learned CIT(A) scaled it down to 5% even though he upheld the action of the Assessing Officer in principle. The assessee is not satisfied and is in further appeal before the Tribunal.

4. Having heard the rival contentions and having perused the material on record, I am not inclined to interfere in the matter. Admittedly, the complete details of

expenses were not furnished at any stage. Under these circumstances, disallowance of expenses @ 5% cannot be faulted. I confirm the action of the CIT(A) and decline to interfere in the matter.

5. In the result, the appeal is dismissed. Pronounced in the open court today on the 24th May, 2019.

Sd/-

Pramod Kumar
(Vice President)

Ahmedabad, the 24th day of May, 2019

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Copies to: (1) The appellant
(2) The respondent
(3) Commissioner
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

TRUE COPY

Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad