

**IN THE INCOME TAX APPELLATE TRIBUNAL "B"
BENCH, MUMBAI**

**BEFORE HON'BLE SH. SANDEEP GOSAIN, JM. &
HON'BLE SH. RAJESH KUMAR, AM**

आयकरअपीलसं./ I.T.A. No. 2503 & 2504/Mum/2018
(निर्धारणवर्ष / Assessment Year: 2013-14 & 2014-15)

In the matter of:

Bhavesh P. Gandhi, C/o- Skil House, 209, Bank Street Cross Lane, Fort, Mumbai-400 023	बनाम/ Vs.	DCIT Cen Cir-6(3), 19 th floor, Air India Building, Nariman Point Mumbai-400 021
स्थायीलेखासं ./जीआइआरसं ./PAN No. AABPG9515D		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Raturaj H. Gurjar, AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri C. S. Sharma, DR

सुनवाईकीतारीख/ Date of Hearing	:	08.05.2019
घोषणाकीतारीख / Date of Pronouncement	:	13.05.2019

आदेश / ORDER

Per Sandeep Gosain, Judicial Member:

The present two (2) Appeals have been filed by the assessee against the order of Commissioner of Income Tax

(Appeals)-54, Mumbai, dated 29.11.17 for AY 2013-14 & 2014-15 respectively.

2. Since the issues raised in both the appeals are identical, therefore, for the sake of convenience, these appeals are clubbed, heard and disposed of by this consolidated order.

I.T.A. No. 2503/Mum/2018 (AY 2013-14)

3. First of all we take up assessee's appeal in I.T.A. No. 2503/Mum/2018 (AY 2013-14).

4. The solitary ground raised by the assessee relates to challenging the order of Ld. CIT(A) in upholding the addition made by AO of Rs. 6,15,633/- under the head income from house property in respect of the flat at Sagar Villa.

5. At the outset, Ld. AR appearing on behalf of the assessee submitted before us that this ground is squarely covered by the order of Coordinate Bench of Hon'ble ITAT in *ITA No. 6579, 6581 & 5930/Mum/16 for AY 2008-09, 2011-12 & 2012-13* in

assessee's own case, wherein the *identical grounds* raised in the present appeal have already been decided on merits.

6. On the other hand, Ld. DR fairly agreed to the contention of Ld. AR that the issue is covered in favour of assessee.

7. We have heard both the parties and we have also perused the material placed on record, judgment cited by the parties as well as the orders passed by revenue authorities. We find that the identical ground has already been decided by the Coordinate Bench of ITAT in *ITA No. 6579, 6581 & 5930/Mum/16 for AY 2008-09, 2011-12 & 2012-13* in assessee's own case. The operative portion of the order of ITAT passed in *ITA No. 6579, 6581 & 5930/Mum/16* is contained in para no. 2 & 9, which is reproduced below:-

2. Common grievance of assessee in both the years pertains to addition made by AO under the head 'income from house property' in respect of flat of Sagar Villa.

9. We have considered rival contentions and carefully gone through the orders of the authorities below and

found that addition pertains to estimation of rateable value in respect of the joint property at Sagar Villa. The assessee along with his father - Mr. Prataprai Gandhi, sister-in-law Mrs. Neha Nikhil Gandhi & spouse - Mrs. Rupali B. Gandhi, are joint owners in equal proportion in the said property. The property in question was fully occupied by the assessee's father-in-law, as self-occupied property and the assessee was not let out the same.

8. After having gone through the facts of the present case as well as considering the orders passed by revenue authorities and order of ITAT as mentioned above, we find that identical issue has already been decided by the Coordinate Bench of ITAT in **ITA No. 6579, 6581 & 5930/Mum/16 for AY 2008-09, 2011-12 & 2012-13** in assessee's own case. Therefore, respectfully following the decision of the Coordinate Bench of ITAT and in order to maintain *judicial consistency* and *judicial discipline*, we apply the same findings which are applicable *mutatis mutandis* in the present case. Therefore, we order accordingly.

9. Consequently, the appeal filed by the assessee stands **allowed**.

ITA No. 2504/Mum/2018 (AY 2014-15)

10. Now we take up assessee's appeals in ITA No. 2504/Mum/2018 (AY 2014-15). Since we have already decided the identical grounds of appeal in ITA No. 2503/Mum/2018 for AY 2013-14 on merits. Therefore, following our own decision in ITA No. 2503/Mum/18, we apply the same findings in the present appeal in order to maintain judicial consistency which is applicable *mutatis mutandis*.

11. In the net result, both the appeals filed by the assessee stands **allowed** with no order as to cost.

Order pronounced in the open court on 13th May, 2019.

<i>Sd/-</i> (Rajesh Kumar) Accountant Member	<i>Sd/-</i> (Sandeep Gosain) Judicial Member
मुंबई Mumbai; दिनांक Dated : 13.05.2019 <i>Sr.PS. Dhananjay</i>	

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/सहायकपंजीकार
(Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai