

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES (SMC), JAIPUR

श्री रमेश सी शर्मा, लेखा सदस्य के समक्ष  
BEFORE: SHRI RAMESH C SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 1519/JP/2018  
निर्धारण वर्ष / Assessment Year: 2013-14

M/s Pramod Kumar Agarwal, D-20, Lal Bahadur Nagar, JLN Marg, Jaipur (Rajasthan)- 302015.	बनाम Vs.	ITO, Ward 6(2), Jaipur.
स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: ABHPA 3213 B		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Smt. Suhani Mamodia (CA)  
राजस्व की ओर से / Revenue by : Smt. Roshanta Meena (JCIT)

सुनवाई की तारीख / Date of Hearing : 16/04/2019  
उदघोषणा की तारीख / Date of Pronouncement : 10/07/2019

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This is an appeal filed by the assessee against the order of Id.CIT(A)-2 Jaipur dated 05/11/2018 for the A.Y. 2013-14 in the matter of order passed U/s 143(3) of the Income Tax Act, 1961 (in short, the Act), wherein the assessee has raised following grounds of appeal:

- “1. On the facts and in the circumstances of the case, Ld. A.O. erred in disallowing payment of commission of Rs. 1,75,566.00 thereafter the Id. CIT(A) erred in sustaining

*disallowance, without any justifiable reason and ignoring past history, which is unjustified and liable to be quashed.”*

2. Rival contentions have been heard and record perused. Facts in brief are that the assessee is engaged in the business of manufacturing, trading and export of jewellery. In the return of income, the assessee claimed commission in respect of export order paid to Shri Gautam Singh Mehta and M/s Gautam Singh Mehta HUF on account of sales made through them to M/s Creative Beeds. The A.O. disallowed the same and by the impugned order, the Id. CIT(A) confirmed the action of the A.O.. Now the assessee is in further appeal before the ITAT.

3. At the outset, the Id AR of the assessee placed on record the order of the Tribunal in assessee's own case for the A.Y. 2011-12 dated 28/05/2018 wherein issue with regard to claim of commission was decided by the Tribunal. The Tribunal held that the commission is to be allowed at 2% of the sales made to M/s Creative Beeds through these two persons. Facts and circumstances of the case are same and during the year under consideration also the commission has been paid in respect of sales to M/s Creative Beeds. Respectfully following the order of the Tribunal in assessee's own case, I direct the A.O. to

allow commission @ 2% of the sales affected through these two persons. I direct accordingly.

4. In the result, appeal of the assessee is allowed in part.

Order pronounced in the open court on 10<sup>th</sup> July, 2019

Sd/-  
(रमेश सी शर्मा)  
(RAMESH C SHARMA)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur  
दिनांक / Dated:- 10<sup>th</sup> July, 2019

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- M/s Pramod Kumar Agarwal, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 6(2), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 1519/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar