

आयकर अपीलिय अधीकरण, खंडपीठ गुवाहाटी ,  
*IN THE INCOME TAX APPELLATE TRIBUNAL  
GUWAHATI BENCH, GUWAHATI*

Before **Shri S.S.Godara, Judicial Member** and  
**Dr. A.L. Saini, Accountant Member**

**ITA No.02/Gau/2014**  
Assessment Year :2009-10

Shri Ajit Kumar Baruah C/o B.S. Publication, Hemkosh Press, Sivsagar, HCB Road, Sivsagar- 785640 <b>[PAN No.AAJPB 9444 K]</b>	<b>V/s.</b>	ACIT, Dimapur,
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri J.P.Gupta, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri M. Haokip, JCIT-DR
सुनवाई की तारीख/Date of Hearing	04-07-2019
घोषणा की तारीख/Date of Pronouncement	13-09-2019

**आदेश /ORDER**

**PER BENCH:-**

This assessee's appeal for assessment year 2009-10 arises against the Commissioner of Income Tax (Appeals)-Guwahati's order dated 06.09.2013 passed in case No.Dim-7/2011-12, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. Assessee's first substantive ground seeks to reverse both the lower authorities action treating his unsecured loan of Rs.6,80,000/- as undisclosed income. There is no dispute that this addition amount of Rs.6.80 lac comprises

involves two parties namely, M/s Eastern trading Company and Mr. Bisheshwar Bora with sums of Rs.5.80 lac and Rs.1 lac; respectively. Learned counsel is fair enough in not disputing the latter component of ₹1 lakh. The same stands confirmed.

Coming to the former creditor namely M/s Eastern trading Company, we find that this sum form part of the corresponding ledger account from 01.05.20007 to 31.05.2007 than that pertaking relevant previous year. We accordingly conclude alone since the impugned sum has not been credited in the relevant previous year the learned authorities have erred in adding the same. The assessee's first substantive ground is partly allowed in foregoing terms.

3. The assessee's second substantive ground seeks to delete 8% of the other expense disallowance coming to Rs.1,31,150/- and salary expense declined of Rs.1,55,365/- out of total salary of Rs.17,86,606/-. We notice that both the lower authorities have disallowed these two claim(s) on *ad hoc* basis without comparing corresponding details in preceding or succeeding assessment years. The fact also remains that the assessee has not been able to prove the two head(s) of expenditure by filing all the necessary cogent evidence. We therefore conclude in these peculiar facts and circumstances that a lump sum disallowance of 5% of the former component and Rs.50,000/- in the latter component would meet the ends of justice with a rider that the same shall not be treated as a precedent in any other assessment year. This substantive ground is partly accepted in above terms.

4. Lastly comes the third substantive grievance challenging addition of Rs.1,33,975/- in case of M/s Chorus Machineries. We find that this assessee has been having running account with the party in issue right from 01.04.2008 indicating opening balance of Rs.2,28,329/- followed by similar entries in the relevant previous year. The assessee has also placed on record similar ledger account from 01.04.2017 to 31.03.2018. We make it clear that we are dealing

with assessment year 2009-10. All these facts sufficiently indicate that the assessee has been constantly maintained its ledger account with M/s Chorus Machineries wherein the sum in issue has been duly accounted without involving any lack of reconciliation. We therefore direct the Assessing Officer to delete the impugned addition as well.

5. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court 13/09/2019

Sd/-  
(लेखा सदस्य)  
( A.L.Saini)  
(Accountant Member)  
Guwahati,

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

\*Dkp

दिनांक:- 13/09/2019 गूवाहाठी ।

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Shri Ajit Kr. Baruah, C/o BB.S. Publication, Hemkosh Press, Sivasagar, HC Road, Sivsagar-785640
2. प्रत्यर्थी/Respondent-ACIT, Circle-Dimapur
3. संबंधित आयकर आयुक्त गूवाहाठी / Concerned CIT Guwahati
4. आयकर आयुक्त- अपील / CIT (A) Guwahati
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, गूवाहाठी खंडपीठ / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,  
Sr. Private Secretary (on tour)  
आयकर अपीलीय अधिकरण,  
गूवाहाठी ।