

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

Before **Shri S.S, Godara, Judicial Member**

**ITA No.165/Gau/2019**  
Assessment Year:2014-15

Baby Talukdar L/r Lakhi Kanta Talukdar Howly Town Ward No.4 Howly, Barpeta Road, Assam-781315 [PAN No.AC VPT 6908 K]	बनाम/ V/s.	Income Tax Officer, Ward-Barpeta Road & TPS, Assam
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Kishor Jain, CA
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Bhardwaj, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	11-07-2019
घोषणा की तारीख/Date of Pronouncement	10-10-2019

**आदेश /O R D E R**

This assessee's appeal for assessment year 2014-15, arises against the Commissioner of Income-tax (Appeals)-2, Guwahati's order dated 31.01.2019 passed in case No.609352791020217/423, involving proceedings u/s. 144 of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. The assessee's only grievance raised in the instant appeal seeks to reverse the lower authorities' action estimating gross profit @8% on the total sales turnover of Rs.1,80,55,800/- as per section 44AD of the Act.

3. There is hardly any dispute that this assessee is a retail seller of Indian Made Foreign Liquor (IMFL). And also that the assessee could not get his corresponding expenses verified by producing all necessary details. Learned Departmental Representative fails to dispute the clinching fact that neither the Assessing Officer nor the CIT(A) have drawn any comparative chart of assessee's gross profits in preceding as well as succeeding assessment years before arriving at the impugned estimation. I therefore deem it appropriate to reduce the assessee's gross profit rate from 8% to 7.5% in the larger interest of justice with a rider the same shall not be treated as precedent in other assessment year.

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

Order pronounced in accordance with Rule 34(3) of the ITAT Rules by putting on Notice Board on 10/10/2019

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

Gauhati,

\*Dkp/Sr.PS

दिनांक:- 10/10/2019

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

1. अपीलार्थी/Appellant-Baby Talukdar (L/r Lakhi Kanta Talukdar Howly Town Ward No.4 Howly, Barpeta Road, Assam-781315
2. प्रत्यर्थी/Respondent-ITO, Ward-Barpeta Road & TPS Assam Guwahati-781005
3. संबंधित आयकर आयुक्त गृवाहाठी / Concerned CIT Guwahati
4. आयकर आयुक्त- अपील / CIT (A)-2 Guwahati
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण गृवाहाठी / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary (on Tour)  
आयकर अपीलीय अधिकरण,

गृवाहाठी ।