

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

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

ITA No.03/Gau/2019
Assessment Year:2014-15

Sri Nayan Jyoti Talukdar C/o Pradip Talukdar, Sorbhog Town, Ward No.3, Barpeta-781317 [PAN No.ADPPT 4979 D]	बनाम/ V/s.	Income Tax Officer, Ward-Barpeta Road & TPS Barpeta Road,- 781317
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
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 /ORDER

This assessee's appeal for assessment year 2014-15, arises against the Commissioner of Income-tax (Appeals)-2, Guwahati's order dated 28.09.2018 passed in case No. 606966231310117/190, involving proceedings u/s. 144 of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appeared at assessee's behest. I proceed ex parte against the assessee in the instant appeal

2. The assessee's only grievance raised in the instant appeal challenges correctness of both the lower authorities action estimating his business income @ 8% of the total turnover / receipts of ₹4,89,84,499/-, coming to ₹32,00,240/- in civil contract business. The Revenue's only case is that since the assessee could not prove the relevant expenditure recorded in the books of account, the Assessing Officer

rejected his book result followed by estimation of the impugned income element. I find that neither of the lower authority has drawn a comparative analysis of the corresponding profit rate in assessee's case in earlier or latter assessment years. The fact also remains that the assessee has failed to explain all the book results by way of supportive evidence. I therefore deem it appropriate in these peculiar circumstances that the impugned gross profit element @ 7.5% than 8% would meet the ends of justice with a rider that same shall not be treated as a precedent in any other assessment year.

3. 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 10/10/2019

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

Guwahati,

*Dkp/Sr.PS

दिनांक:- 10/10/2019

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

1. अपीलार्थी/Appellant-Sri Nayan Jyoti Talaukdar, C/o Pradip Talukdar, Sorbhog Town, Ward No.3, Barpeta-781317
2. प्रत्यर्थी/Respondent-Income Tax Officer, Ward-Barpeta Road & TPS Pini-781317
3. संबंधित आयकर आयुक्त गृवाहाठी / Concerned CIT Guwahati
4. आयकर आयुक्त- अपील / CIT (A)
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 ।

