

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI
'SMC' BENCH, NEW DELHI**

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 4354/DEL/2018

[Assessment Year: 2014-15]

DEEPAK MAHESHWARI
C/O AKHILESH KUMAR, ADVOCATE
CHAMBER NO. 206-207, ANSAL SATYAM,
RDC RAJ NAGAR,
GHAZIABAD
UTTAR PRADESH
(PAN: AAGPM3379)
[Appellant]

Vs. I.T.O, WARD 59(1)
NEW DELHI

Assessee by : Shri Akhilesh Kumar, Advocate

Revenue by : Shri Pradeep Singh Gautam, Sr. DR

ORDER

The assessee has filed the present appeal against the impugned order dated 06.04.2018 passed by the Ld. Commissioner of Income Tax [Appeals]-19, New Delhi for the assessment year 2014-15.

2. At the time of hearing, Shri Akhilesh Kumar, Advocate, Ld. Counsel for the Assessee stated that the issue involved in this appeal has already been adjudicated and decided by the ITAT, SMC Bench, New Delhi vide its order dated 28.11.2018 in the case of wife of the Assessee of the same assessment year 2014-15 i.e. Mrs. Rashmi Maheshwari vs. ITO, Ward 58(3), New Delhi passed in ITA No. 4424/Del/2018 (AY 2014-15). In support of his contention, he drew my attention towards page no. 35-56 of the Paper Book, which is a copy of the aforesaid Tribunal's order dated 28.11.2018. He also pointed out that the present assessment order of the Assessing Officer as well as the present appellate order of the Ld.

Commissioner of Income Tax (Appeals)-19 have similar wording with the orders of the Assessing Officer/Ld. CIT(A) in the case of wife of the assessee i.e. Smt. Rashmi Maheshwari. Therefore, he requested that respectfully following the Tribunal's order dated 28.11.2018 passed in the case of assessee's wife, the addition in dispute may be deleted. In support of his contention, Ld. Counsel for the assessee also filed 02 Paper Books one is containing page 1-68 and another is having 1-38 pages.

3. On the contrary, Ld. Sr. DR relied upon the orders passed by the revenue authorities and in support of his contention, he also filed the copy of Written Submissions.

4. I have heard both the parties and perused the orders passed by the revenue authorities; the order of the ITAT, SMC Bench, New Delhi dated 28.11.2018 in the case of wife of the Assessee i.e. Mrs. Rashmi Maheshwari vs. ITO, Ward 58(3), New Delhi passed in ITA no. 4424/Del/2018 (AY 2014-15) and 02 Paper Books one is containing pages 1-68 and second Paper Book is having pages 1-38 attaching therein various documentary evidences to support the case of the assessee. I am of the considered view that the facts and circumstances of the present case and the case of the wife of the assessee i.e. Smt. Rashmi Maheshwari decided by the ITAT, SMC Bench, New Delhi dated 28.11.2018 passed in ITA no. 4424/Del/2018 (AY 2014-15) are identical and similar. I have also gone through the written submissions filed by the Sr. DR. and found that in the Written Submissions Ld. DR has not filed any order of the Hon'ble Supreme Court and Hon'ble High Court in which the order of the Tribunal dated 28.11.2018 passed in the case of wife of the assessee has been cancelled. Therefore, no different view is possible and I have to follow the rule of consistency. I am also of the view that exactly similar issue involved in the present appeal has been adjudicated and decided in favour of the wife of the assessee by the ITAT, SMC Bench, New Delhi dated 28.11.2018 in the case of wife of the Assessee i.e. Mrs. Rashmi Maheshwari vs. ITO, Ward 58(3), New Delhi

passed in ITA no. 4424/Del/2018 (AY 2014-15. Therefore, respectfully following the precedent in the case of assessee's wife, as aforesaid, the addition in dispute is hereby deleted by allowing the appeal of the assessee.

5. In the result, the Appeal of the assessee stands allowed.

The order is pronounced on 29/11/2019.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Dated: 29/11/2019
SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi