

assessee and, therefore, I delete the addition of Rs.9 lakhs and allow the ground of appeal of the assessee.

10. In the result, appeal of the assessee is allowed.

Order pronounced on 31/12/2019.

Sd/-
(Chandra Mohan Garg)
JUDICIAL MEMBER

Cuttack; Dated 31/12/2019
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Bata Kishore Mishra,
Rangadhipa, Govt. College Road,
Sundargarh
2. The Respondent. : ACIT, Circle -1(1),
Sambalpur
3. The CIT(A)- Sambalpur
4. Pr.CIT- , Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack