



**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.205/ALLD/1997
Assessment Year: 1988-89

Shri Uma Charan gupta Satna	v.	DCIT Central circle Allahabad
TAN/PAN: (Appellant)		(Respondent)

Appellant by:	Shri N.C. Agarwal, C.A.		
Respondent by:	Shri S. K. Madhuk, CIT (DR)		
Date of hearing:	11	02	2020
Date of pronouncement:	12	02	2020

ORDER

PER A. D. JAIN, V.P.:

This is assessee's appeal against the order of the ld. CIT(A), Allahabad, dated 6/12/1996 for assessment year 1988-89.

2. This is second round of appeal before the Tribunal. This appeal was disposed of by this Tribunal by a composite order dated 27/2/2008. This order of the Tribunal was recalled, vide order dated 23/6/2017 in M.A. No.36/Alld/2008, for limited purpose, to adjudicate Ground nos.2 & 15, as the Tribunal omitted to adjudicate these grounds. For the sake of ready reference, we reproduce Ground nos.2 & 15, as below:

2. That findings given by ld. CIT(A) in order dated 6/12/1996 are contrary to his own findings given in earlier order dated 26/3/1993.

15. That ld. CIT(A) ought to have allowed benefit of set off of sustained addition if any against unexplained investment/expenditure.

3. Ground no.2 was stated by the ld. Counsel for the assessee, at the bar as not pressed. Therefore, the same is rejected as not pressed.

4. Apropos Ground no.15, the submission of the ld. Counsel for the assessee was that the ld. CIT(A) ought to have given benefit of set off of the additions sustained by him against the unexplained investment/expenditure.

5. The ld. D.R., on the other hand, has submitted that the set off of the additions is not possible, as the additions were independent.

6. Heard. We are in agreement with the submission of the ld. D.R. The additions were independent and no set off on such additions, as claimed by the ld. Counsel for the assessee, is envisaged under the law. We, therefore, reject Ground no.15 of the appeal.

7. In the result, the appeal of the assessee is disposed of accordingly.

Order pronounced in the open Court on 12/02/2020.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:12/02/2020
JJ:1102

Copy forwarded to:

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

By order
Assistant Registrar