

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

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 670/VIZ/2019
(Asst. Year : 2015-16)**

Velagapudi Rama Rao,
D.No. 59-10-2, Gayathri
Nagar, Vijayawada.

vs.

DCIT, Circle-2(1)
Vijayawada.

PAN No. AAYPV 7403 Q
(Appellant)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA
Department by : Shri B.Satyanarayana Raju, Sr.DR

Date of hearing : 16/02/2021.
Date of pronouncement : 16/02/2021.

ORDER

PER N.K. CHOUDHRY, JUDICIAL MEMBER

This appeal has been preferred by the assessee against the order dated 16/09/2019 impugned herein passed by the Id.CIT(A), Vijayawada u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as "Act") for the A.Y. 2015-16.

2. The Assessee has raised the following grounds of appeal:-

- “1. That the AO rejected the books without bringing any evidence on record.
2. In estimating the income from main contracts at 10% amounting to Rs. 92,64,454/-.

3. *In estimating the income on sub-contracts at 7% amounting to Rs. 1,75,000/-*
4. *In estimating the income from back to back sub-contracts at Rs. 92,64,454/-.*

For these and such other grounds that may be urged at the time of hearing, the appellant prays that addition be deleted.”

3. Heard the parties and perused the material available on record. We realise that the Id. CIT(A) while dealing with the issues raised by the Assessee in the instant appeal, determined as under:-

“5. In these grounds of appeal, the Assessee has disputed the action of the AO in rejecting the books of account and estimating the business income from execution of contracts at 10%, 7% and 4% of the gross receipts in respect of main contracts, contracts undertaken as sub-contracts and contracts given to sub-contractors respectively. However, during the course of the appellant proceedings, these grounds of appeal were not pressed by the AR of the assessee vide order sheet noting dated 12/09/2019. Hence, these grounds of appeal are dismissed.”

4. It reflects from impugned order that issues relates to the grounds raised in this appeal were not pressed in appeal before the Ld. CIT(A) by the Ld. A R of the Assessee therefore the appeal was dismissed by the Ld. CIT(A) . From record we could not find any material and/or circumstance to contradict the determination/observation of the Id. CIT(A) and even otherwise it is not the case of the Assessee that though the grounds of appeal have been pressed before the Id. CIT(A), however, he observed and determined contrary. Hence, we are inclined to dismiss the appeal of the Assessee. Consequently, the order passed by the Id. CIT(A) is affirmed.

5. In the result, appeal filed by the Assessee stands dismissed.

Order Pronounced in open Court on this 16th day of Feb., 2021.

sd/-
(D.S. SUNDER SINGH)
Accountant Member

sd/-
(N.K. CHOUDHRY)
Judicial Member

Dated: 16th February, 2021.

vr/-

Copy to:

1. *The Assessee - Velagapudi Rama Rao, D.No. 59-10-2, Gayathri Nagar, Vijayawada.*
2. *The Revenue - DCIT, Circle-2(1), Vijayawada.*
3. *The Pr.CIT, Vijayawada.*
4. *The CIT(A), Vijayawada.*
5. *The D.R., Visakhapatnam.*
6. *Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.