

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "B" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

| ITA No. | A.Y. | Appellant | Respondent |
|-------------|---------|---|---|
| 2257/Hyd/17 | 2014-15 | Khajarao Chadarajupalli, Prop: Bhavani Sai Rajya Lakshmi Electronics, Hyderabad [PAN: AFQPC2666H] | Income Tax Officer, Ward-15(3), Hyderabad |
| 2258/Hyd/17 | 2012-13 | Arun Kumar Etta, Prop: Karthika Traders, Hyderabad [PAN: AAHPE9051G] | Income Tax Officer, Ward-15(4), Hyderabad |
| 2259/Hyd/17 | 2014-15 | | Income Tax Officer, Ward-15(3), Hyderabad |

For Assessee : Shri Chaitanya Kumar, AR

For Revenue : Shri Rohit Mujumdar, DR

Date of Hearing : 12-05-2021
(ITA No.2257/H/17)
13-05-2021
(ITA No.2258 & 2259/H/17)

Date of Pronouncement : 28-05-2021

ORDER

PER S.S.GODARA, J.M. :

These assessee's appeals for AYs.2014-15 in first and third and AY.2012-13 in second instance arise against CIT(A)-7, Hyderabad's orders; all dated 22-06-2017 passed in case Nos.493, 189 & 496/CIT(A)-7/2016-17, 2015-16; involving proceedings u/s143(3) in first and last and 143(3) r.w.s.144 of

the Income Tax Act, 1961 [in short, 'the Act'] in second case; respectively.

Heard both the parties. Case files perused.

2. It transpires at the outset that these twin assessee's appeals ITA Nos.2257 & 2259/Hyd/2017 suffer from identical 34 days delay stated to be attributable to the reason(s) beyond their control as per condonation petitions/affidavits. No rebuttal thereto come from the departmental side. The impugned identical delay is condoned therefore.

3. It emerges at the outset that the assessee's identical sole substantive grievance raised in all the three instant cases challenges correctness of the CIT(A)'s action directing the Assessing Officer to estimate their income(s) @1.5% of the turnover in electronic goods' trading business.

4. After giving our thoughtful consideration to the rival pleadings against and in support of the impugned estimation @1.5%, we notice that the Assessing Officer had assessed the same @8% after rejecting the corresponding books of accounts. The CIT(A) has thereafter taken into consideration the Assessing Officer's remand report where in the 'GP' was estimated between 0.6% to 2.2% as per the respective stand(s) adopted at these taxpayers' behest. It is therefore clear that the learned CIT(A) has already granted sufficient relief whilst restricting the Assessing Officer's 8% income estimation to 1.5% only which neither suffers any illegality or irregularity; as the case may be. The same is upheld therefore in all three

cases. A copy of this common order be placed in the respective case files.

5. These assessee's appeals are dismissed in above terms.

Order pronounced in the open court on 28th May, 2021

Sd/-
(LAXMI PRASAD SAHU)
ACCOUNTANT MEMBER

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Hyderabad,
Dated: 28-05-2021

TNMM

Copy to :

1.Khajarao Chadarajupalli, C/o.Shri T.Chaitanya Kumar, Advocate, Flat No. 102, Gouri Apartments, Urdu Lane, Himayatnagar, Hyderabad.

2.Arun Kumar Etta, C/o.Shri T.Chaitanya Kumar, Advocate, Flat No. 102, Gouri Apartments, Urdu Lane, Himayatnagar, Hyderabad.

3.The Income Tax Officer, Ward-15(3), Hyderabad.

4.The Income Tax Officer, Ward-15(4), Hyderabad.

5.CIT(Appeals)-7, Hyderabad.

6.Pr.CIT-7, Hyderabad.

7.D.R. ITAT, Hyderabad.

8.Guard File.