

28. Both the learned representatives are ad idem during the course of hearing submitted that our foregoing detailed discussion in former assessee Shri Naresh Jagumal Karda's seven cases (supra) squarely covers all these issues wherein we have *inter alia* restored sec.43CA addition back to the Assessing Officer, upheld the CIT(A)'s action deleting the addition on account of percentage completion method and agreed with the assessee's contention that its entire compensation sums paid to customers deserve to be granted deduction u/s 37(1) of the Act, respectively. We thus partly accept both these cross-appeals in very terms.

29. No other ground or arguments have been raised before us during the course of hearing.

30. These Revenue's and assessee's latter cross-appeals ITA.No.796/PUN./2019 and ITA.No.813/PUN./2019 are partly accepted for statistical purposes in above terms.

31. To sum-up, the former assessee's appeal ITA.No.814/PUN./2019 is dismissed. The Revenue's and former assessee's cross-appeals ITA.Nos.798 to 800 & 815 to 817/PUN./2019 are partly allowed for statistical purposes. The Revenue's and latter assessee's cross-appeals ITA.No.796/PUN./2019 and ITA.No.813/PUN./2019 are partly accepted for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

*ITA.Nos.814 to 817/PUN./2019, ITA.Nos.798 to 800/PUN./2019,  
ITA.No.813/PUN./2019 & ITA.No.796/PUN./2019  
Shri Naresh Jagumal Karda, Nashik, & M/s. Karda  
Constructions Pvt. Ltd., Nashik.*

Order pronounced in the open Court on 28<sup>th</sup> December, 2022.

Sd/-  
**(GD PADMASHALI)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Pune, Dated 28<sup>th</sup> December, 2022

VBP/-

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. DR, ITAT, "A" Bench, Pune.
6. Guard File.

BY ORDER,

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.