

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ **ITA No. 156/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2008-09

आयकर अपील सं./ **ITA No. 157/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2009-10

आयकर अपील सं./ **ITA No. 158/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2014-15

आयकर अपील सं./ **ITA No. 169/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2010-11

आयकर अपील सं./ **ITA No. 170/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2011-12

&

आयकर अपील सं./ **ITA No. 171/CHD/2019**
निर्धारण वर्ष / Assessment Year : 2012-13

Shri Munish Arora, 1136, Ist Floor, Sector 8-C, Chandigarh	Vs. बनाम	The ACIT, Central Circle-II, Chandigarh
स्थायी लेखा सं./PAN No: AEXPA3762N		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Shri Tej Mohan Singh, Advocate
राजस्व की ओर से/ Revenue by : Smt. Kusum Bansal, CIT DR

सुनवाई की तारीख/Date of Hearing : 25.09.2024
उद्घोषणा की तारीख/Date of Pronouncement : 09.10.2024

आदेश/Order

Per Krinwant Sahay, A.M.:

Captioned appeals have been filed by the Assessee against the separate orders, each dated 30.11.2018 of the ld. Commissioner of Income Tax (Appeals)-3, Gurgaon.

2. Since the issues involved in all the appeals filed by the Assessee for different assessment years are identical, therefore, the appeals were heard together and are being disposed off by this common and consolidated order.

3. First, we shall take appeal for assessment year 2008-09 **(ITA No. 156/Chd/2019)**, which will also serve as a lead case, wherein, the grounds raised are as under:-

1. *That the order of the Ld. Commissioner of Income Tax (Appeals) - 3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has erred in adding an amount of Rs. 1,61,382/- on account of increase in business income declared by the assessee.*
3. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has wrongly disallowed Rs. 71,950/- on account of payments exceeding the limits specified u/s 40A(3).*

4. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has grossly erred in disallowing deduction claimed under chapter VI-A to the tune of Rs. 77,500/-.*
5. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has wrongly disallowed credit of TDS of Rs. 1,81,185/- though the income against this TDS deducted has been accounted for in the assessee's income.*
6. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at or before the time of hearing of the said appeal.*

4. Appeal on Ground No.1 is general in nature.

5. Appeal on Ground No. 2 has not been pressed, therefore, it is dismissed as 'not pressed'.

6. Appeal on Ground No.3 is against the disallowance of Rs. 71,950/- on account of payment exceeding the limit specified u/s 40A(3). The ld. CIT(A) in the appeal order has given his findings as under:-

"The AO in the assessment order has stated that the payments of Rs. 71,950/- in excess of limits specified u/s 40A(3) of the Act were made by the AO. Hence, addition of Rs. 71,950/- was made on this account.

During the appellate proceedings, the appellant has admitted that payments amounting Rs. 22,600/-, Rs. 22,500 and Rs. 23,450/- were made to Mr. Ajay Sharma, Ms. Gunjan and Mr. Sahil respectively. However, the appellant has failed to establish the identity of the payees and genuineness of these

transactions nor the business expediency with regard to this payments was established. The case laws relied upon by the appellant company differ on facts on account of above discussions and hence not applicable to the case of appellant company.

In view of the above discussions, the addition of Rs. 71,950/- made by AO is confirmed.”

7. During the proceedings before us, the Id. Counsel for the Assessee has filed a written submissions on this issue, which is as under:-

“During the course of the assessment proceedings it was submitted that the following payments were in excess of limits as specified under section 40A(3):

<i>Particulars</i>	<i>Amount (Rs.)</i>	<i>Excess of section 40A(3) (Rs)</i>
<i>Ms. Ajay Sharma</i>	<i>22,600/-</i>	<i>2,600/-</i>
<i>Ms. Gunjan</i>	<i>22,500/-</i>	<i>2,500/-</i>
<i>Mr. Sahil</i>	<i>23,450/-</i>	<i>3,450/-</i>
<i>Total</i>	<i>71,950/-</i>	

The nature of the assessee's business is varied and no two events are comparable. Payments have to be made sometimes on the spot in cash in order the assessee's business does not suffer or is hampered.

There are certain expenses which are sometimes not predictable or planned at the time of conceptualizing an event. These expenses are extremely essential for the flow of the event and the organization of the event.

Due to business compulsions when the events are taking place, these payments in spite of all constraints have to be made. In the relevant financial year these three payments had to be made to the three employees immediately as they were holding an event to ransom thereby could have caused immense damage to the assessee's Goodwill and the client would have also suffered. Ms. Ajay Sharma Ms. Gunjan and Mr. Sahil were immediately asked to leave.”

8. The Id. Counsel has also brought on record different case laws which are as under:-

In Goenka Agencies vs Commissioner of Income Tax on 12 May, 2003 Equivalent citations: V (2003) 184 CTR Cal 104,2003 2631TR145 Cal, it was held that-

“the identity of the payee who was an income tax assessee was established and the genuineness of the transactions was not doubted or disputed. It was held that the circular of the Board was not exhaustive but only illustrative. It was further held that the Income-tax Officer had to take a pragmatic view of the matter The Income Tax Officer should take a practical approach to problems and strike a balance between the direction of law and hardship to the assesses. He should not enmesh himself in technicalities. After all, the object is not to deprive the assessee of the deduction which he is otherwise entitled to claim. Where the amount was paid in cash or received in cash, the Assessing Officer has to find out whether the transaction is genuine or not and if he finds that the transaction is genuine, he should allow the deduction. The circular of the Board is not exhaustive, it is only illustrative and the Assessing Officer has to take into account the surrounding

circumstances, considerations of business expediency and the facts of each particular case in exercising his discretion either in favour or against the assessee."

In Prabir Kumar Malik vs ITO Ward 3(1) Asl ITA No 1603/Kol/2011 AY 2008-09, it was held -

"that business expediency was a key factor when payments have to be made in excess of section 40A(3) "

In R.B.N.J Naidu vs CIT (1956) 29ITR194 (Nag) it was held

"Explanation prima facie reasonable cannot be rejected on capricious or arbitrary grounds."

In Bhagwati Prasad Misra vs CIT (1959) 35 ITR 94 (Orissa) it was held

"Rejection of an explanation of the assessee by ignoring to consider important pieces of evidence is an error in law."

9. We have considered the findings of the Assessing Officer as well the discussion of the ld. CIT(A) on this issue in his appeal order. We have also gone through the submissions filed by the ld. Counsel for the Assessee and we have considered his arguments.

10. The ld. DR relied on the submissions made by the Department as well as the findings given by the ld. CIT(A) on this issue.

11. We find that neither the Assessing Officer in his assessment order nor the CIT(A) has doubted the payments made of Rs. 71,950/-

to three people Mr. Ajay Sharma Ms. Gunjan and Mr. Sahil. They have simply disallowed it because the amount was in excess of section 40A(3). The Id. Counsel for the Assessee has filed details of different items for which payments were made to these people. In fact, the Assessee is running the business of event management and, therefore, during celebration of an event, cash payment is a must for items like taxi / vehicle, fuel charges, meals for workers, petrol for generator, engine oil for genset, cameras its rolls and photo development, truck repair and challan, sound repair, communications i.e., fax, courier, mobile etc.

12. The Id. Counsel has also submitted different case laws. He pointed out that in the case of 'Pravir Kumar Malik vs. ITO, Asansol' ITA No.1603/Kol/2011, it was held that (business expediency was a key factor) when payment have to be made in excess of section 40A(3). Even the Calcutta High Court in the case of 'Goenka Agencies vs. CIT' [2003] 184 CTR 104104 has held as under:

“the identity of the payee who was an income tax assessee was established and the genuineness of the transactions was not doubted or disputed. It was held that the circular of the Board was not exhaustive but only illustrative. It was further held that the Income-tax Officer had to take a pragmatic view of the matter The Income Tax Officer should take a practical approach to problems and strike a balance between the direction of law and hardship to the assesses. He

should not enmesh himself in technicalities. After all, the object is not to deprive the assessee of the deduction which he is otherwise entitled to claim. Where the amount was paid in cash or received in cash, the Assessing Officer has to find out whether the transaction is genuine or not and if he finds that the transaction is genuine, he should allow the deduction. The circular of the Board is not exhaustive, it is only illustrative and the Assessing Officer has to take into account the surrounding circumstances, considerations of business expediency and the facts of each particular case in exercising his discretion either in favour or against the assessee."

13. After going through the findings given by the Assessing Officer and CIT(A) on this issue and the submissions filed by the Department as well as after hearing the arguments of the Counsel of the Assessee and the DR, we are of the considered view that payment made in excess of the limit prescribed u/s 40A(3) are to be examined keeping in view the exigencies of the business run by the Assessee. In case such expenses are must for running the business and the Revenue has no doubt about the identity of the payee and the genuineness of the transactions, disallowance on such occasion is not required. In the given case, the Assessee is having the business of event management and the excess as shown by the Counsel of the Assessee may be necessary to run the show, therefore, in this situation, and in our opinion, the addition made by the Assessing Officer and sustained

by the CIT(A) on this account cannot be sustained. Accordingly, the Assessee's appeal on this issue is allowed.

14. Appeal on Ground No. 4 is against the disallowance of deduction claimed u/s VI-A to the tune of Rs. 77,500/-. The Assessing Officer has given his findings on this issue which has been upheld by the Id. CIT(A) which is as under:-

"While filing the Return of income u/s 153A/153C of the Act, some of the assessee have claimed deduction u/s 80C and 80D of the Act. No such claim was made while filing the return of income u/s 139(1)/139(4) of the Act.

The provisions of section 153A/153C are not made for the benefit of the assessee. Return filed in response to notice u/s 153A/153C is not substitute of revised return for the assessee to claim such benefit. Hon'ble Apex Court in case of Goetze (India) Ltd. vs CIT (284 ITR 323) ruled that a fresh claim before the assessing officer can be made only by filing of Revised Return and not otherwise. Therefore, whatever claim the assessee has not made while filing the return u/s 139(1)/139(4) of the Act, he cannot make fresh claim by filing the return u/s 153A/153C of the Act and reduce the taxable income originally declared.

Such view has been upheld by Hon'ble Rajasthan High Court in the case of Jai Steels (India) Vs. ACIT"

Even on merits, it has been admitted by the appellant that evidence in support of deduction claimed u/s 80C of the Act during the year under consideration could not be produced during the assessment proceedings. No evidence has been I

filed during the appellate proceedings. As the appellant has failed to file any evidence in support of the deduction claimed, the genuineness of the deduction claimed cannot be ascertained and hence not allowed.

15. During the proceedings before us, the Counsel of the Assessee has filed copies of receipts of life insurance etc. on which deductions u/s 80C has been claimed. The Counsel of the Assessee disputed the findings given by the Assessing Officer and confirmed by the CIT(A) in the nature of return of income filed u/s 153A/B/C of the Act as the return of income filed in response to, is the same u/s 147 of the Act. The ld. counsel has brought on record different case laws which clearly show that the Assessee can make fresh claim in its return of income filed in response to notices u/s 153.

16. The Department relied on the orders of the Hon'ble Supreme Court in the case of 'CIT vs. Sun Engineering Works', 198 ITR 297 (SC.) The ld. Counsel argued that this order of the Hon'ble Supreme Court in the case of Sun Engineering Works (supra) is applicable for section 147 / 148 of the Act. It is not to be applied on the return filed in response to section 153A/B/C of the Act.

17. On the contrary, he has relied on different case laws some of which hare as under:-

115 taxmann.com 165 (Bombay) / [2020] 270 Taxman 201 (Bombay)/ [2020] 422 ITR 71 (Bombay)[05-02-2020]

INCOME TAX : Where assessee filed original return under section 139 and while assessment was pending, assessee again in response to notice under section 153A filed another return making a new claim for treating gain on pre-payment of deferred VAT/sales tax on Net Present Value (NPV) basis as capital receipt, since assessment got abated, it was open for assessee to lodge a new claim in a proceeding under section 153A(1) which was not claimed in his regular return of income, thus, impugned order of AO rejecting such claim of assessee was unjustified

CIT v Continental Warehousing Corpn. (Nhava Sheva) Ltd., [2015] 58 taxmann.com 78/232 Taxman 270/374 ITR 645 (Bom.)

CIT v Continental Warehousing Corpn. (Nhava Sheva) Ltd., [2015] 58 taxmann.com 78/232 Taxman 270/374 ITR 645 (Bom.) (para 6.5) and Dy. CIT v Eversmile Construction Co.(P.) Ltd [2012] 65 DTR 39 (Mum.-Trib) (Para 6.5)

18. The ld. DR relied on the order of the CIT(A) on this issue.

19. We have considered the findings given by the Assessing Officer and the ld. CIT(A) as well as the submission filed by the Department on this issue. We have also considered the submission the Counsel of the Assessee as well as different case laws brought on record by him and considered the submissions of the ld. DR.

20. On the basis of material available on record as well as on the basis of decisions pronounced by different judicial authorities on this issue, we are of this considered view that the issue decided by the Hon'ble Supreme Court in the case of 'CIT vs. Sun Engineering Works', (supra) is not applicable on claim made in returns filed in response to notice u/s 153 A/B/C. Accordingly, the findings given by the CIT(A) on this issue cannot be sustained and, thus, the appeal filed by the Assessee on this issue is allowed.

21. Appeal on Ground No. 5 is against the disallowance of credit of TDS of Rs. 1,81,185/- to the Assessee. The ld. CIT(A) in his order has given his findings on this issue that the credit of TDS is to be given only with regard to the TDS deducted in appellant's name during the year under consideration and further restricted to the business income from the case assessed in appellant's hand. He has further directed the Assessing Officer to verify the same and give the credit of TDS to the appellant accordingly. The ld. Counsel has not brought on record the findings of the A.O. on the directions of the CIT(A).

22. The ld. DR relied on the order of the CIT(A).

23. We have considered the submissions of both the parties on this issue and we are of this considered view that it is only the Assessing Officer who can calculate the refund of TDS to the appellant (in case

applicable) as per the provisions of the Income Tax Act, 1961. Accordingly, we direct the Assessing Officer to calculate the amount of refund to be given to the appellant as per the provisions of the I.T. Act. Accordingly, this ground stands allowed.

24. Ground No.6 is general in nature.

25. In the result, appeal of the Assessee (ITA No. 156/Chd/2019) is allowed.

ITA No.157/Chd/2019 (A.Y. 2009-10)

26. In this appeal, the Assessee has taken following grounds of appeal:

1. *That the order of the ld. Commissioner of Income Tax (Appeals)-3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has erred in adding an amount of Rs. 80,142/- on account of disallowing deduction claimed u/s 80C.*
3. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has wrongly disallowed credit of TDS of Rs. 1,40,341/- though the income against this TDS deducted has been accounted for in the assessee's income.*
4. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at or before the time of hearing of the said appeal.*

27. Appeal on Ground No.1 is general in nature and need no specific adjudication.

28. Appeal on Ground No. 2 is against the disallowance of deduction claimed u/s 80C to the tune of Rs. 80142/-.

29. At the outset, both the ld. Counsel of the Assessee and the ld. DR submitted that this ground is identical to that of Ground No.4 of the Assessee's appeal in ITA No. 156/Chd/2019, except the amount involved and, therefore, our submissions and arguments too are identical and may be considered as such.

30. We find that we have already adjudicated and decided this issue in the former part of this order wherein after due deliberation, the issue has been decided in favour of the Assessee. On similar lines, this ground, i.e., Ground No.2, is decided in favour of the Assessee.

31. Appeal on Ground No. 3 is against the disallowance of credit of TDS of Rs. 1,40,341/- to the Assessee. The ld. CIT(A) in his order has given his findings on this issue that the credit of TDS is to be given only with regard to the TDS deducted in appellant's name during the year under consideration and further restricted to the business income from the case assessed in appellant's hand.

32. We find that the similar issue relating to disallowance of credit of TDS, has already been adjudicated by us while deciding the Ground No. 5 of Assessee's appeal in ITA No.156/Chd/202. Further, both the representatives have fairly conceded that the issue is exactly

similar. In view thereof, considering the decision arrived at by us above while deciding the similar issue in Ground No. 5 of Assessee's appeal for A.Y. 2009-10, this ground is decided in favour of the Assessee.

33. Accordingly, we direct the Assessing Officer to calculate the amount of refund to be given to the appellant as per the provisions of the I.T. Act. Accordingly, this ground stands allowed

34. Ground No.4 is general in nature.

35. In the result, appeal of the Assessee is allowed.

ITA No.158/Chd/2019 (A.Y. 2014-15)

36. In this appeal, the Assessee has taken following grounds of appeal:

1. *That the order of the Ld. Commissioner of Income Tax (Appeals) - 3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *The ld. Commissioner of Income Tax (Appeals) - 3 has grossly erred in treating business expenditure to the tune of Rs. 35,583/- as personal expenditure.*
3. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at or before the time of hearing of the said appeal.*

37. Ground No.1 is general in nature and need no specific adjudication.

38. Appeal on Ground No. 2 against the action of the ld. CIT(A) in treating the business expenditure to the tune of Rs. 35,583/- as personal expenditure of the Assessee. The ld. CIT(A), in his order has given his findings as under: -

“It was noticed by the AO during the assessment proceedings that expense of Rs. 35,583/- was incurred through credit card for personal expenses of the assessee have been debited as business expense in the case of M/s Can and Ables Entertainment Ltd. of which the assessee is a Director. Thus, indirectly income of Rs.35,583 /- has accrued to the assessee. Hence, this amount was added to the income of the appellant, holding it is taxable income of the appellant.”

39 Since the ld. Counsel of the Assessee has not pressed this ground of appeal, therefore, appeal on this ground is dismissed as ‘not pressed.

40. Ground No. 3 is general in nature.

41. In the result, appeal of the Assessee stands dismissed.

ITA No.169/Chd/2019 (A.Y. 2010-11)

42. In this appeal, the Assessee has taken following grounds of appeal:

1. *That the order of the Ld. Commissioner of Income Tax (Appeals) - 3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has erred in adding an amount of Rs. 82,373/- on account of disallowing deduction claimed u/s 80C.*
3. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has wrongly disallowed credit of TDS of Rs. 3,01,316/- though the income against this TDS deducted has been accounted for in the assessee's income.*
4. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at or before the time of hearing of the said appeal.*

43. Ground No.1 is general in nature.

44. Appeal on Ground No. 2 is against the disallowance of deduction claimed u/s 80C to the tune of Rs. 82,273/-.

45. Both the ld. Counsel of the Assessee and the ld. DR submitted that this ground is identical to that of Ground No.4 of the Assessee's appeal in ITA No. 156/Chd/2019, except the amount involved and, therefore, our submissions are identical and the same may be considered.

46 We find that we have already adjudicated and decided this issue in the former part of this order wherein, after due deliberation, the issue has been decided in favour of the Assessee. On similar lines, this ground No.2 is decided in favour of the Assessee.

47. Appeal on Ground No. 3 is against the disallowance of credit of TDS of Rs. 3,01,316/- to the Assessee. The ld. CIT(A) in his order has given his findings on this issue that the credit of TDS is to be given only with regard to the TDS deducted in appellant's name during the year under consideration and further restricted to the business income from the case assessed in appellant's hand.

48. We find that the similar issue relating to disallowance of credit of TDS, has already been adjudicated by us while deciding the Ground No. 5 of Assessee's appeal in ITA No.156/Chd/202. Further, both the representatives have fairly conceded that the issue is exactly similar except the extant of amount involved. In view thereof, considering the decision arrived at by us above while deciding Ground No.5 of Assessee's appeal in ITA No. 156/Chd/2019, this ground is decided in favour of the Assessee.

49. Accordingly, we direct the Assessing Officer to calculate the amount of refund to be given to the appellant as per the provisions of the I.T. Act. Accordingly, this ground stands allowed

50. Ground No.4 is general in nature.

51. In the result, the appeal of the Assessee stands allowed.

ITA No.170/Chd/2019 (A.Y. 2011-12)

52. In this appeal, the Assessee has taken following grounds of appeal:

1. *That the order of the Ld. Commissioner of Income Tax (Appeals) - 3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has erred in charging the net profit rate at 12% and ignoring the net profit of Rs. 66,622/- without correctly appreciating the facts of the case.*
3. *That the Ld. Commissioner of Income Tax (Appeals) - 3 has wrongly disallowed credit of TDS of Rs. 5,87,482/- though the income against this TDS deducted has been accounted for in the assessee's income.*
4. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at or before the time of hearing of the said appeal.*

53. Ground No.1 is general in nature.

54. Ground No. 2 has not been pressed by the Assessee, accordingly, the same is dismissed as 'not pressed'.

55. Appeal on Ground No. 3 is against the disallowance of credit of TDS of Rs. 5,87,482/- to the Assessee. The ld. CIT(A) in his order has given his findings on this issue that the credit of TDS is to be given only with regard to the TDS deducted in appellant's name during the year under consideration and further restricted to the business income from the case assessed in appellant's hand.

56. We find that the similar issue relating to disallowance of credit of TDS, has already been adjudicated by us while deciding the Ground No. 5 of Assessee's appeal in ITA No.156/Chd/202. Further, both the representatives have fairly conceded that the issue is exactly similar except the extant of amount involved. In view thereof, considering the decision arrived at by us above while deciding Ground No.5 of Assessee's appeal in ITA No. 156/Chd/2019, this ground is decided in favour of the Assessee.

57. Accordingly, we direct the Assessing Officer to calculate the amount of refund to be given to the appellant as per the provisions of the I.T. Act. Accordingly, this ground stands allowed

58. Ground No.4 is general in nature.

59. In the result, the appeal of the Assessee stands allowed.

ITA No.171/Chd/2019 (A.Y. 2012-13)

60. In this appeal, the Assessee has taken following grounds of appeal:

1. *That the order of the Ld. Commissioner of Income Tax (Appeals)-3 is not a speaking order, is erroneous, arbitrary, opposed to law and facts of the case.*
2. *That the Ld. Commissioner of Income Tax (Appeals) – 3 has erred in adding an amount of Rs. 33,505/- on account of disallowing deduction claimed u/s 80C.*
3. *That the Ld. Commissioner of Income Tax (Appeals) – 3 has wrongly disallowed credit of TDS of Rs. 1,42,882/- though the income against this TDS deducted has been accounted for in the assessee's income.*
4. *That the appellant craves leave to add, to alter, to amend or vary from the aforesaid grounds of appeal at before the time of hearing of the said appeal.*

61. Ground No.1 is general in nature.

62. Appeal on Ground No. 2 is against the disallowance of deduction claimed u/s 80C to the tune of Rs. 33,505/- .

63. It has fairly been agreed by both the ld. representative that this ground is identical to that of Ground No.4 of the Assessee's appeal in ITA No. 156/Chd/2019, except the amount involved and, therefore, in line of our decision arrived at in the former part of this order while

adjudicating Ground No.4 of Assessee's appeal in ITA 156/Chd/2019, this issue is decided in favour of the Assessee

64. Appeal on Ground No. 3 is against the disallowance of credit of TDS of Rs. 1,42,882/- to the Assessee. The ld. CIT(A) in his order has given his findings on this issue that the credit of TDS is to be given only with regard to the TDS deducted in appellant's name during the year under consideration and further restricted to the business income from the case assessed in appellant's hand.

65. In view of our decision arrived at, on the similar issue, while deciding Ground No. 5 of Assessee's appeal in ITA No.156/Chd/2019, this ground is decided in favour of the Assessee with the direction to the Assessing Officer to calculate the amount of refund to be given to the appellant as per the provisions of the I.T. Act. Accordingly, this ground stands allowed.

66. Ground No.4 is general in nature.

67. This appeal of the Assessee stands allowed.

68. In the result, the appeals filed for Assessee are disposed off as under:

1. ITA No. 156/Chd/2019 - Partly allowed.
2. ITA No. 157/Chd/2019 - Allowed
3. ITA No. 158/Chd/2019 - Dismissed.

4. ITA No. 169/Chd/209 - Allowed.
4. ITA No. 170/Chd/2019 - Partly allowed.
5. ITA No. 171/Chd/2019 - Allowed

Order pronounced on 09.10.2024.

Sd/-
(A. D. JAIN)
Vice President

Sd/-
(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar