

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“D” BENCH, CHENNAI**

**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं**  
**माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**AND HON’BLE SHRI MANU KUMAR GIRI, JM**

**आयकर अपील सं. ITA No.2507/Chny/2024**  
**(निर्धारण वर्ष / Assessment Year: 2016-17)**

Shri Ananthanarayanan Rajasekaran #70, Golden Avenue, NJV Nagar, Indira Nagar, Neyveli-607 801.	बनम/ Vs.	ITO Ward-2, Cuddalore.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AAGPR-8687-Q</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओर से/ <b>Appellant by</b>	:	Shri N. Arjun Raj (Advocate)– Ld.AR
प्रत्यर्थी की ओर से/ <b>Respondent by</b>	:	Ms. Kavitha (Addl.CIT) - Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	21-11-2024
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	03-12-2024

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 22-08-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] *on best judgment basis* u/s. 144 of the Act on 19-12-2018.
2. Upon perusal of assessment order, it could be seen that the assessee is engaged as ticket booking agent. The assessee deposited

cash of Rs.118.25 Lacs in his bank accounts during the year but failed to file the supporting documents. Consequently, Ld. AO estimated income at 10% and made addition of Rs.11.82 Lacs. The Ld. CIT(A) confirmed the same against which the assessee is further appeal before us.

3. The Ld. AR placed on record profitability chart from AYs 2013-14 to 2024-25 and pleaded for a reasonable estimation. The Ld. AR submitted that the commission is received in lump sum on per ticket basis and the margins are very low. The Ld. Sr. DR opposed any interference in the estimation of income.

4. We concur that the assessee being a ticketing agent would receive commission on per ticket basis and therefore, its margins would be low. Considering the return of income for AYs 2013-14 to 2024-25, we direct Ld. AO to estimate the income at 2% of deposit of Rs.118.25 Lacs which would be over and above the returned income as admitted by the assessee. No other ground has been urged in the appeal.

5. The appeal stand partly allowed.

*Order pronounced on 3<sup>rd</sup> December, 2024.*

<b>Sd/-</b> <b>(MANU KUMAR GIRI)</b> <b>न्यायिक सदस्य / JUDICIAL MEMBER</b>	<b>Sd/-</b> <b>(MANOJ KUMAR AGGARWAL)</b> <b>लेखक सदस्य / ACCOUNTANT MEMBER</b>
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चेन्नई Chennai; दिनांक Dated :03-12-2024  
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**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT Chennai.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF