

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

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.37 & 40/Nag./2024**  
(Assessment Year : 2011-12 & 2014-15)

Income Tax Officer  
Ward-2, Chandrapur

..... Appellant

v/s

Janardan Shyam Bihari Singh  
Ganesh Nagar, Near Garmel Academy  
D.O.C. Road, Tukum Chandrapur 442 401  
PAN – AFPPS7844J

..... Respondent

Assessee by : Shri Mahavir Atal  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 22/01/2025

Date of Order – 17/02/2025

**ORDER**

**PER K.M. ROY, A.M.**

This appeal by the assessee is emanating from the impugned order dated 29/11/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2011-12.

2. In its appeal, the assessee has raised following grounds:-

*"1. Whether on the facts and in the circumstances of the case and in law the Id.CIT(A) is justified in reducing the addition without appreciating the fact that the assessee has paid/credited contract receipts u/s.194C amounting to Rs. 1,97,21,145/- against which TDS amounting to Rs. 3,96,306/- has been deducted which is more than the exemption limit provided u/s.44AB of the IT Act. However, assessee willfully attempted to evade tax and hence, not filed income tax return also failed to get his accounts audited u/s. 44AB and not furnish the Tax audit Report in form no, 3CB/3CD in respect of the previous year relevant to A.Y. 2011-12.*

2. *Whether on the facts and in the circumstances of the case and in law the Id.CIT(A) is justified in reducing the addition without appreciating the fact that there was every possibility of suppression of income by the appellant from contractual business therefore, to safeguard the revenue the estimation of net profit must be justified. Since, the assessee has not filed the return and also failed to submit the tax audit report.*

3. *Any other grounds which may be raised at the time of hearing with the permission of Hon'ble ITAT."*

3. On a perusal of the grounds of appeal raised by the Revenue, we find they are cryptic and nebulous. They fail to amplify the exact grievance of the Department. Mechanical approval of grounds of appeal by the competent authority is highly deprecated. Frivolous litigation is wasteful and be eschewed. Anyway, the tax effect is also below ₹ 60 lakh. The learned Departmental Representative, in all fairness, gracefully submitted that the appeal may be dismissed and further there is no merit in the case as well. After extending thoughtful submissions to the issues before us, we deem it fit to dismiss the appeals of the Revenue in limine.

4. In the result, appeals by the Revenue stand dismissed.

Order pronounced in the open Court on 17/02/2025

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 17/02/2025**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur