

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 68/Agr/2021  
(Assessment Year 2017-18)**

Radha Krishna Sheetgrah Pvt.Ltd., Tyagi Colony, Sadabad (Hathras) Uttar Pradesh-281306	Vs.	Income Tax Officer, Ward-4(3)(4), Hathras
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAECR1369Q		
Appellant	..	Respondent

Appellant by :	Sh. Rajendra Sharma, Adv.
Respondent by :	Sh. Shailender Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2017-18 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and Order No. ITBA/NFAC/S/250/2021-22/1033860987(1), dated 30.06.2021, in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. Heard both the parties at length. Case file perused.

3. After having vehemently argued the assessee sole substantive ground challenging correctness of both the lower authorities' action regarding disallowance of amount of Rs.3 lacs, learned counsel submits that he does not wish to press this ground keeping in view the smallness thereof subject to a rider that the same is not to be treated as a precedent.

4. The Revenue is equally fair to not contest the assessee's foregoing stand. Ordered accordingly.

5. This assessee's appeal is dismissed subject to all just exceptions.

Order pronounced in the open court on 10.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR