

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA No.208/Agr/2023
Assessment Year: 2010-11

Sh. Bapurao Bhonsle, Near Mandi Gate, Mandi Road, Ashok Nagar	Vs.	Income Tax Officer, Ashok Nagar, Agra
PAN :AHWPB5275B		
(Appellant)		(Respondent)

Assessee by	Sh. Anurag Sinha, Adv.
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	05.02.2025
Date of pronouncement	05.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeals for assessment year 2010-11, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1056821256(1) dated 05.10.2023 involving proceedings under section 143(3) r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case file perused.

3. The assessee pleads the following substantive grounds in the instant appeal:

1. *That in the facts and circumstances of the case the learned AO erred in rejecting books of a/c and further mistaken in estimating profit @ 8% of total contractual receipt and made addition of Rs.452708/-. The learned CIT(A) also erred in confirming the same.*
2. *That the learned AO grossly mistaken in addition entire sundry creditors of Rs.41,34,600/- all though books of account were rejected and learned CIT(A) also mistaken in confirming the same.*
3. *That the other grounds shall be raised at the time of hearing.*

4. Learned counsel representing assessee is indeed very fair in not pressing for assessee's former ground herein. Rejected in very terms.

5. Next comes the second substantive issue between the parties regarding sundry creditors. The Revenue could hardly dispute that the assessee's books already stand rejected since he has been assessed @ 8% in preceding terms.

6. That being the case, we hereby quote Indwell Constructions vs Commissioner Of Income-Tax, 232 ITR 776 (AP) that any other revenue item could not be disallowed/added in such a circumstance. We thus delete the impugned sundry creditors' addition of Rs.41,34,600/- in very terms. Ordered accordingly.

7. No other ground or arguments has been pressed before.

8. This assessee's appeal is partly allowed in above terms.

Order pronounced in the open court on 5th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 5th February, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra