

**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.318/Agr/2019
Assessment Year: 2014-15

Sh. Shobha Ram Sharma, AA-12, Chandanvan, Mathura	Vs.	DCIT-3, Mathura
PAN :AOBPS2246F		
(Appellant)		(Respondent)

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

Date of hearing	03.02.2025
Date of pronouncement	03.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee’s appeal for assessment year 2014-15, arises against the Commissioner of Income Tax (Appeals)-1 [in short, the “CIT(A)”], Agra’s order dated 28.02.2018, passed in case no. ITBA 79/(e-filed)/CIT(A)-1/Agra/DCI-C-3/Mathura/2016-17 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’).

2. It emerges during the course of hearing that both the learned authorities have, more particularly, the Assessing Officer’s

assessment dated 26.12.2016; disallowed/added an aggregate amount of Rs.25,18,014/-; involving the alleged miscellaneous expenses of Rs.50,000/-, repair and maintenances expenses of Rs. 50,000/-, labour expenses of Rs.23,68,014/- and vehicle running expenses of Rs. 50,000/- on estimation basis, respectively.

3. We have given out thoughtful consideration to the assessee and Revenue's vehement rival submissions and find no reason to concur with either party's arguments in entirety. We make it clear that this assessee is a civil contractor having declared gross receipts of Rs.26,45,86,902/- yielding NP @ 5.84%; coming to Rs.1,54,72,360/-. And also, that he has neither been able to plead and prove all the impugned four expenditure items to the entire satisfaction of the learned lower authorities nor the latter have found any specific shortcoming(s) in the corresponding books of account.

4. Faced with this situation, it is deemed appropriate in the larger interest of justice that a lumpsum disallowance/addition of Rs. 8 lakhs only out of Rs. 25,18,014/- herein, would be just and proper with a rider that the same shall not be treated as a

precedent. The assessee is held for relief of Rs.17,18,014/- in very terms. Ordered accordingly.

5. This assessee's appeal is partly allowed in very terms.

Order pronounced in the open court on 3rd February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra