

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
(Through Video Conferencing)**

ITA No.909/Del/2018
Assessment Year: 2013-14

Sh. Kamal Jain, C/o- Hemant Arora & Co., LLP, 3, Civil Lines, Roorkee	Vs.	Dy. Commissioner of Income Tax, Circle Haridwar, Haridwar
PAN: ACIPJ7541D		
(Appellant)		(Respondent)

Assessee by	Sh. Pavitra Arora, Adv.
Department by	Sh. Amar Pal Singh, Sr. DR

Date of hearing	12.01.2026
Date of pronouncement	16.01.2026

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income Tax (Appeals) [in short, the "CIT(A)"], Haldwani's order dated 30.11.20217 passed in case no. 10414/CIT(A)/DDN/2015-16, involving proceedings under sections 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. We notice at the outset during the course of hearing that both the learned lower authorities' respective findings have disallowed the assessee's expenditure claim of Rs.3,89,800/- against his consultancy income received from IIT, Roorkee to the tune of Rs.21,65,709/-; in assessment order dated 01.01.2016 and upheld in the lower appellate discussion.

3. The Revenue vehemently argues in support of the impugned disallowance that once the assessee's impugned consultancy income has been held as a part and parcel of the salary, no such expenditure could be allowed against the same as per both the lower authorities' findings under challenge. We find that the instant issue is no more *res-integra* as the tribunal's earlier learned coordinate bench in Sukhbir Singh Jain Vs. DCIT ITA No. 5104/Del/2018, dated 31st May, 2022 has already rejected the Revenue's very stand as follows:

"8. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that assessee is a professor of IIT, Roorkee and has earned consultancy expenses and the net income from consultancy (after deducting 25% expenditure) was offered to tax under the head income from other sources. The claim of the assessee was disallowed by AO as the claim of expenses was on adhoc basis. We find that identical issue arose in group of cases bearing ITA Nos. 6787, 6784, 6788, 6785, 6786/Del/1993 and corresponding CO's before the Delhi Benches. The Delhi Benches vide order dated 16.06.2000 has decided the issue in favour of the assessee by observing as under:

“2. All the assessee were professors in the University of Roorkee and each of the assesses is an expert in his specialized field. The professors apart from receiving salary from the University of Roorkee, also received consultancy charges from the various organizations, both government and private, during the relevant assessment years. These amounts were received through the University of Roorkee. In most of the cases, consultancy was received by the Professors directly from those organizations. The University deducted a specified sum from the net amount payable to the professors, after deducting actual expenses incurred by them, in executing the contracts depending upon the facilities of the University utilized by them. The net amount received by the assessee were declared in the return of income under the head "income from other sources after claiming expenses of 25% therefrom on ad hoc basis. AO assessed the consultancy charges as income from salary and did not allow expenses claimed on the ad hoc basis.

3. I have heard the rival submissions. Both the parties agreed that the issue involved in the present appeals stands covered in favour of the assessee by the order of the Tribunal rendering in the case of Dr. Nizammudin of Roorkee University in ITA No.3159/Del/93 dated 09.04.1996. Facts being identical, respectfully following the precedent, I uphold the impugned order.

4. In the Cross-Objections, assessee simply supported the appellate order. No grievance was projected. As such, I dismiss the same.

5. In the result, appeals of the revenue and the cross-objections of the assesses stand dismissed.”

9. Before us, no distinguishing feature in the facts of the present case and that in the case of Shri Swami Saran (supra) has been pointed out by Revenue nor has Revenue placed any material on record to demonstrate that the order of Tribunal in the case of Shri Swami Saran (supra) has been set aside/overruled or stayed by higher judicial forum. We, therefore following the decision of the Co-ordinate Bench of Tribunal in case of Shri Swami Saran (supra) and for similar reasons set aside the adhoc disallowance made by AO. We therefore direct the AO to allow the claim of expenditure. Thus this Ground of assessee is allowed.”

4. We adopt the above extracted detailed discussion *mutatis mutandis* to allow the assessee's instant sole substantive grievance in very terms.
5. This assessee's appeal is allowed.

Order pronounced in the open court on 16th January, 2026

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 16th January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi