THE HON'BLE SRI JUSTICE G. CHANDRAIAH

AND

THE HON'BLE SRI JUSTICE CHALLA KODANDA RAM

I.T.T.A. Nos. 102 and 108 of 2015

COMMON ORDER:- (per Hon'ble Sri Justice Challa Kodanda Ram)

These appeals, at the instance of Revenue, are filed against the order of the Tribunal dated 30.07.2013 in I.T.A. No.747/Hyd/2009 for the Assessment Year 2006-07. The subject matter of these appeals as well as the questions of law being identical, they are heard together and are being disposed of by this common order. The substantial questions of law read as under:

> **"i) Whether the ITAT was justified in directing to estimate the profit on contract at 5% as against 12.5% assessed by the Assessing Officer?**
>
> **ii) Whether the ITAT was justified in directing the AO to estimate the income at 5% when on similar fact in the case of Krishna Mohan Construction the ITAT had estimated the income of the assessee at 12.5% less depreciation?**
>
> **iii) Whether the order of the ITAT is not perverse since in the case of Teja Constructions which was referred to in the order passed by ITAT in the case of Madhucon Projects Ltd., the ITAT had estimated the income of a sub-contractor @ 8%?"**

2. The Tribunal followed the order in Madhucon Granites Limited, wherein, considering the fact that the main contractor is assessed to tax at 8% and the respondent being only a sub-contractor to the main contractor, has fixed the estimated income at 5%. As the same is an accepted norm over the period and there being no other material before this Court to take a different view, we do not find any question of law as such to be decided in this appeal.

3. The appeals are, accordingly, dismissed. No costs. Miscellaneous petitions, if any pending in these appeals, shall stand closed.

G. CHANDRAIAH, J

CHALLA KODANDA RAM, J

30th July, 2015

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