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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA 1056/2017**

BARUN BHANOT ..... Appellant

Through: Mr.K.R.Manjani, Advocate.

versus

ASSISSTANT COMMISSIONER OF INCOME TAX CIRCLE 23(1) ..... Respondent

Through: Mr.Ajit Shharma with Ms.Adeeba Mujahid, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

<u>O R D E R</u>

% **02.07.2019**

1. This is the Assessee's appeal against an order dated 30th June 2017 passed by the ITAT in ITA No.3075/Del/2014 for the assessment year 2008-09. By the order dated 14th August 2018, this Court confined the notice in the appeal only to the quantum of addition made by disallowance of the expenditure to the extent of 12.5% (wrongly noted as 25% in the order) and to the addition of Rs.4,73,047/- being 8.12% of Rs.58,25,710/- on which TDS was deducted.

2. The Court notes from the findings of the impugned order of the ITAT that the Assessee was unable to produce the books of accounts which had been prepared by the Chartered Accountant ('CA'). The CA, who was asked to appear before the AO, did not participate in the assessment proceedings. All that was available before the AO were the statement of bank accounts and

some sketchy details from which no proper assessment could be made. However, the ITAT took a reasonable view of the matter and reduced the disallowance from 25% to 12.5%.

3. The Court is unable to find any substantial question of law arising as far as the above issue is concerned.

4. As far as addition of Rs.4.73 lacs is concerned, this became necessary as the Assessee was unable to explain the corresponding income in respect of which the TDS has been deducted. Even on this issue, the Court is unable to find any substantial question of law arising from the impugned order of the ITAT.

5. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 02, 2019

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