IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.170 of 2019

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1. Principal Commissioner of Income Tax Muzaffarpur
2. Assistant Commissioner of Income Tax Circle - 1(1), Muzaffarpur

... ... Appellant/s

Versus

M/s Singh Construction Pvt. ltd. Satpura Colony, Aghoria Bazar, Muzaffarpur

... ... Respondent/s

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Appearance :
For the Appellant/s : Ms. Shilpi Keshri, Adv
For the Respondent/s : Mr.

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE S. KUMAR

ORAL JUDGMENT

(Per: HONOURABLE MR. JUSTICE S. KUMAR)

Date : 04-02-2021

Being aggrieved by order dated 26.09.2018 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna in I.T.A No.147/Pat/2018 for assessment year 2014-15, present Miscellaneous appeal has been filed by Revenue.

Assessee filed appeal before the CIT(A) against the order passed by the assessing authority which was allowed and aggrieved by said order, revenue filed appeal before the ITAT which was dismissed against which, present miscellaneous appeal has been filed by the revenue.

Income Tax Appellate Tribunal, Patna Bench, Patna dismissed the appeal filed by revenue, operative part of which reads as follows:-

> "3. Mr. Sinha vehemently contends during the course of hearing that the Assessing Officer had rightly made the disallowance for lack of substantiation of the expenditure in question at the assessee's behest during the course of scrutiny. We make it clear that the department is fair enough in not disputing all other heads of turn over, income and expenditure per se. It only seeks to revive the impugned estimation. The CIT(A)'s above extracted findings hold that the assessee has already declared its profits in tune with various jurisdictional precedents relating to contract business. He has properly kept in mind the said profit rate @ 6%(supra for modifying the impugned disallowance from 4% to 1%. Learned Departmental Representative fails to indicate any illegality or irregularity therein at the time of hearing. It transpires that the Assessing Officer had not even compared assessee's expenditure claims with those allowed in earlier assessment years under various heads. We therefore affirm CIT(A)'s findings granting part relief to the tax payer. The instant lead appeal ITA No. 146/Pat/2018 fails."

This Court does not find any error or infirmity in the order dated 26.09.2018 passed by the Income Tax Appellate Tribunal, Patna Bench, Patna.

Accordingly, this miscellaneous appeal is dismissed.

(Sanjay Karol, CJ)

(S. Kumar, J)

ranjan/-

AFR/NAFR	NAFR
CAV DATE	NA
Uploading Date	
Transmission Date	NA