ITA No. 6 of 2017.

07.03.2018. Present: Mr. Ajay Vaidya, Advocate, for the appellant.

Mr. Vinay Kuthiala, Sr. Advocate with Ms. Vandana Kuthiala, Advocate, for the respondent.

Admit on the following substantial questions of law.

(i) Whether, on the facts and in the circumstances of the case, the Tribunal erred in not considering the fact that the income which has been brought to the tax net has to be applied in accordance with the provisions of Section 44AD of Income Tax under the Income Tax Act, 1961?

(ii) Whether the Hon'ble Tribunal misdirected itself in law in holding that the Commissioner of Income Tax (Appeal) has founded that the assessee failed to reconcile the difference between the amount mentioned in the TDS certificate and shown in the books of account whereas even if so, only income at the rate of net profit of gross profit rate on such receipts has to be been sustained as addition?

(iii) Whether on the facts and in the circumstances of the case, the order passed by the learned Tribunal is bad, illegal and perverse in the eye of law and in the facts of the case."

List alongwith **ITA No. 12 of 2017.**

(Sanjay Karol)
Acting Chief Justice.

(Sandeep Sharma)
Judge.

March 07, 2018.
(cm)