

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'F' : NEW DELHI)**

**BEFORE SHRI N.K. SAINI, ACCOUNTANT MEMBER  
and  
SHRI KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.679/Del./2016  
(ASSESSMENT YEAR : 2006-07)**

**ITA No.680/Del./2016  
(ASSESSMENT YEAR : 2007-08)**

**ITA No.681/Del./2016  
(ASSESSMENT YEAR : 2008-09)**

**ITA No.682/Del./2016  
(ASSESSMENT YEAR : 2009-10)**

**ITA No.683/Del./2016  
(ASSESSMENT YEAR : 2010-11)**

**ITA No.684/Del./2016  
(ASSESSMENT YEAR : 2011-12)**

Smt. Ravinder Kaur Chadha,  
455, Civil Lines,  
Moradabad (UP).

vs. DCIT,  
Central Circle 29,  
New Delhi.

**(PAN : ACKPC9649K)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Salil Kapoor, Advocate  
REVENUE BY : Smt. Paramita Tripathy, CIT DR

Date of Hearing : 28.09.2017

Date of Order : 29.09.2017

**ORDER**

**PER KULDIP SINGH, JUDICIAL MEMBER :**

Since common question of law and facts is involved in all the aforesaid appeals filed by the assessee against composite order dated 19.11.2015 passed by the Id. CIT (A)-30, New Delhi, the same are being disposed off by way of consolidated order to avoid repetition of discussion.

2. Appellant, Smt. Ravinder Kaur Chadha (hereinafter referred to as 'the assessee'), by filing the aforesaid appeals sought to set aside the composite impugned order dated 19.11.2015 passed by the Commissioner of Income-tax (Appeals)-30, New Delhi, for the Assessment Years 2006-07 to 2011-12 by raising identical grounds inter alia that :-

*“1. The learned CIT(A) has grossly erred in confirming the action of Assessing officer of completing the assessment u/s 153A of the Income Tax Act, 1961, when there was no search action upon the assessee.*

*2. The learned CIT(A) failed to appreciate the fact that there was no search warrant in the name of the assessee and accordingly there was no satisfaction recorded for the conduct of the search u/s 132 of the Income Tax Act, 1961 upon the assessee and the assessment was not to be completed u/s 153A of the Income Tax Act, 1961 in his case.*

*3. The learned CIT(A) further failed to appreciate that the Panchnama was only drawn in the name of the assessee owing to a key of a locker found in the joint name of the assessee and his wife. No addition whatsoever was made in the hands of the assessee on the basis of contents 'of locker, in any year, since no valuables or incriminating documents were found therein.*

*4. The Learned CIT(A) has further erred in declining to adjudicate assessee's ground contending the unjustified*

*transfer of the case u/s 127 of the Income Tax Act, 1961, without affording any opportunity of being heard to the assessee.*

*5. The Learned CIT(A) erred in the facts and circumstances of the case, as also in law in not considering the clear cut finding of Hon'ble Allahabad High Court in Civil Miscellaneous CVP No (Tax) 451 of 2012 that the case of the assessee falls u/s 153C and not u/s 153A. So, the CIT (A)'s upholding of assessment u/s 153A in the case of the assessee was clearly wrong from the legal point of view."*

3. Briefly stated the facts necessary for adjudication of the controversy at hand in all the aforesaid appeals are : search and seizure operation was carried out on 01.02.2012 in case of Ponty Chadha Group at various places including House No.455, Civil Lines, Moradabad (UP). Thereafter, locker no.392 maintained with State Bank of India, Moradabad by the assessee was sealed and was opened on 22.03.2012 by drawing a panchnama on 22.03.2012 itself. Consequently, notice u/s 153A of the Income-tax Act, 1961 (for short 'the Act') was issued requiring the assessee to file return for AYs 2006-07 to 2011-12 within 20 days. Assessee filed return of income for AY 2006-07 on 03.03.2004 declaring total income of Rs.5,43,040/- and agriculture income of Rs.2,24,629/-; for AY 2007-08 on 03.03.2004 declaring total income of Rs.4,69,360/- and agriculture income of Rs.56,746/-; for AY 2008-09 on 03.03.2004 declaring total income of Rs.2,72,310/- and agriculture income of Rs.1,75,445/-; for AY 2009-10 on

03.03.2004 declaring total income of Rs.2,44,030/-; for AY 2010-11 on 03.03.2004 declaring total income of Rs.3,74,510/-; and for AY 2011-12 on 03.03.2004 declaring total income of Rs.7,28,100/. Then notice was issued u/s 142 (1) of the Act along with questionnaire and in response thereto, assessee filed details and was further called upon to file remaining details by 12.03.2014. Finding the explanation filed by the assessee not tenable, AO assessed the income for AY 2006-07 at Rs.5,43,040/- and agriculture income at Rs.2,24,629/- (for rate purpose); for AY 2007-08 at Rs.4,69,360/- and agriculture income at Rs.56,746/- (for rate purpose); for AY 2008-09 at Rs.2,72,310/- and agriculture income at Rs.1,75,445/- (for rate purpose); for AY 2009-10 at Rs.2,44,030/-; for AY 2010-11 at Rs.3,74,510/-; and for AY 2011-12 at Rs.7,28,100/.

4. Assessee carried the matter by way of filing appeals before the Id. CIT (A) who has dismissed all the appeals for AYs 2006-07 to 2011-12 due to non appearance on behalf of the assessee by way of composite order. Feeling aggrieved, the assessee has come up before the Tribunal by way of challenging the impugned order passed by Id. CIT (A) by filing aforesaid appeals.

5. We have heard the Id. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and

orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

6. When the aforesaid appeals were taken up for hearing the ld. AR for the assessee moved a request for adjournment on the ground that *“since assessee and her accountant belong to Moradabad and could not travel to Delhi to brief him, it is not possible for him to argue the appeals”*. The ld. Counsel for the assessee further stated at Bar that despite numerous messages sent to the assessee, none has come present on behalf of the assessee to assist him to argue the present appeals. In these circumstances, we are of the considered view that the assessee does not have any case to argue and the AR also conveyed his helplessness to assist the Bench, in these circumstances, the Bench has no option except to dismiss the aforesaid appeals as assessee cannot be allowed to take for a ride the entire system at her whims and fancies. Hence, all the aforesaid appeals stand dismissed.

**Order pronounced in open court on this 29<sup>th</sup> day of September, 2017.**

**Sd/-  
(N.K. SAINI)  
ACCOUNTANT MEMBER**

**sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER**

**Dated the 29<sup>th</sup> day of September, 2017  
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Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A)-30, New Delhi
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.