

2. Since common issue is involved in all the appeals, hence, they have been heard together and are being disposed of by this common order. The main contention raised by the assessee in these appeals is regarding the action of the Assessing officer in rejecting the books of account of the assessee and thereby framing assessment u/s 144 of the Income-tax Act, 1961 (in short 'the Act'), as 'best judgment assessment'.

3. The Ld. counsel has vehemently contended that though the books of account were duly produced before the Assessing officer, however, the Assessing officer wrongly recorded that no books of account have been produced before him. A specific plea was also raised by the Ld. Counsel for the assessee before the CIT(A) that the Assessing officer has wrongly recorded in the assessment order that no books of account were produced, whereas, the books of account were produced before the Assessing officer on the very first date of hearing and had been lying for sufficient time with the Assessing officer. Hence, the Ld. CIT(A) failed to consider the above ground while confirming the order of the Assessing officer rejecting the books of account for non-production. The Ld. Counsel before us has submitted that even as on today, the assessee is ready to produce the books of account before the Assessing officer for his perusal and appreciation of the evidences.

4. We have gone through the order of the CIT(A) wherein the Ld. CIT(A) has upheld the rejection of the books of account observing that the Assessing officer has noted that despite sufficient opportunities, no books of account were produced. However, he totally ignored the contention of the assessee that the books of account of the assessee were already produced before the Assessing officer and that the assessee was ready and willing to produce the books of account before the CIT(A) also.

*Copy to:*

1. *The Appellant*
2. *The Respondent*
3. *The CIT*
4. *The CIT(A)*
5. *The DR*