

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP AND
SHRI PARTHA SARATHI CHAUDHURY, JM

आयकर अपील सं. / ITA Nos. 1239 to 1245/PUN/2013

निर्धारण वर्ष / Assessment Years: 1998-99 to 2004-05

Jasbirsingh Amriksingh Sethi,
"Sethi Niwas", 103/2,
Prabhat Road, Pune-411 004.
PAN : AUYPS0138B

.....अपीलार्थी / Appellant

बनाम / V/s.

The Deputy Commissioner of Income Tax,
Central Circle 2(3), Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Ganoo

Revenue by : Shri Sudhendu Das

सुनवाई की तारीख / Date of Hearing : 26.03.2019

घोषणा की तारीख / Date of Pronouncement : 27.03.2019

आदेश / ORDER

PER BENCH:

These bunch of seven appeals preferred by the assessee emanates from the order of Ld. CIT(Appeals)- Central, Pune commonly dated 18.03.2013 for the assessment years 1998-99 to 2004-05 as per grounds of appeal on record. The assessee has raised both legal grounds as well as grounds on merit.

2. These cases were heard together. Since issues are common and facts are similar, these appeals are being disposed of vide this consolidated order. The legal grounds raised by the assessee for all the assessment years are as under:

“Additional ground of appeal No.1 sought to be raised

Since the learned Assessing Officer has failed to serve on the appellant assessee a notice u/s. 143(2) of the I.T. Act, 1961, the impugned assessment proceedings are bad in law, null and void ab initio and being without jurisdiction the impugned assessment order may please be annulled.

Additional ground of appeal No.2 sought to be raised

Since the various additions made by the learned Assessing Officer and as confirmed by the learned CIT(A) are not based on seized material the same are bad in law, patently illegal and hence the same may please be deleted and returned income of the appellant may please be directed to be accepted.”

3. At the time of hearing, the Ld. AR of the assessee after certain arguments on these legal grounds stated that he is not pressing these legal grounds. Therefore, both these legal grounds for the all the assessment years in appeal are dismissed as **‘not pressed’**.

3.1 That with regard to the grounds on merit, the Ld. AR of the assessee stated that they were unable to substantiate their claim on merits regarding the case for all the years before the Revenue Authorities, since time and again relevant documentary evidences and other materials were not provided and that there are certain factual parameters which the assessee now wants to state before the Revenue Authorities and therefore, the Ld. AR prayed that one opportunity may be given to the assessee to represent their case on merits before the Assessing Officer and in respect thereof has given a verbal undertaking that the assessee will extend necessary cooperation with the Department during the assessment proceedings. The Ld. AR prayed that the

matter may be restored back to the file of Assessing Officer for fresh adjudication.

4. On the other hand, the Ld. DR in the interest of justice fairly conceded to the request made by the Ld. AR of the assessee.

5. We have perused the case record, heard the rival contentions and even before going on to the merits of the case and after giving considerable thought to the arguments put forward by the parties herein, we find in the interest of justice that the assessee should represent his case for all the assessment years on merits before the Assessing Officer and as admitted by the Ld. AR the assessee should get prepared with all documentary evidences and relevant materials for the hearing as and when scheduled before the Assessing Officer.

With these observations, we set aside the orders of the Ld. CIT(Appeals) for all the assessment years in appeals before us and restore the matter to the file of Assessing Officer for fresh adjudication. The Assessing Officer is directed to grant reasonable opportunity of hearing to the assessee in accordance with law.

6. In the result, appeals of the assessee for the assessment years 1998-99 to 2004-05 are partly allowed for statistical purposes.

Order pronounced on 27th day of March, 2019.

Sd/-
R.S.SYAL
VICE PRESIDENT

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th March, 2019.

SB

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-Central, Pune.
4. The CIT(Central), Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1	Draft dictated on	26.03.2019	Sr.PS/PS
2	Draft placed before author	26.03.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		