

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'SMC' : NEW DELHI)
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 4976/Del/2018
Assessment Year: 2005-06

H.H. BHAWANI SINGH, (ALLEGED BIGGER HUF) (THROUGH THAKUR NARAIN SINGH POWER OF ATTORNEY HOLDER, ON BEHALF OF KARTA), B-15, MAHARANI BAGH, NEW DELHI (PAN: ABAPS5843A) (APPELLANT)	VS.	DCIT, CIRCLE 22(1) NEW DELHI (RESPONDENT)
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ITA No. 4977/Del/2018
Assessment Year: 2005-06

H.H. BHAWANI SINGH, (ALLEGED BIGGER HUF) (THROUGH THAKUR NARAIN SINGH POWER OF ATTORNEY HOLDER, ON BEHALF OF KARTA), B-15, MAHARANI BAGH, NEW DELHI	VS.	DCIT, CIRCLE 22(1) NEW DELHI
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ITA No. 4978/Del/2018
Assessment Year: 2005-06

H.H. BHAWANI SINGH, (THROUGH THAKUR NARAIN SINGH POWER OF ATTORNEY HOLDER, ON BEHALF OF KARTA), B-15, MAHARANI BAGH, NEW DELHI (PAN: ABAPS5843A) (APPELLANT)	VS.	DCIT, CIRCLE 22(1) NEW DELHI (RESPONDENT)
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Assessee by : Sh. KJS Mehta, FCA

Revenue by : Sh. SL Anuragi, Sr. DR.

ORDER

The Assessee has filed these 03 Appeal against the respective Orders of the Ld. CIT(A)-13, New Delhi pertaining to assessment year 2005-06. Since common issues are involved therein, except the difference in figures, the same are being disposed of by a single consolidated order for the sake of convenience, by dealing with ITA No. 4976/Del/2018 (AY 2005-06) and the decision thereof will apply *mutatis mutandis* in other two appeals also. For the sake of convenience, the common grounds raised in ITA No. 4976/Del/2018 (AY 2005-06) are reproduced as under:-

- i) The Ld. CIT(A) has erred both on facts and circumstances of the case in confirming the action of the AO in framing assessment at a total income of Rs. 8,54,420/- on substantive basis of income in the status of alleged bigger HUF by ignoring the fact that matter relating to status of appellant is pending before Hon'ble Delhi High Court and Hon'ble Supreme Court has appointed a receiver cum administrator to look after the estate of late Maharaja Maan Singh.
- ii) The Ld. CIT(A) has erred both on facts and in law in confirming the action of AO in framing

assessment u/s. 147/143(3) without assuming valid jurisdiction.

- iii) Without prejudice to ground no. 1 and 2 above the appellant objects to the action of Ld. CIT(A) in confirming the action of AO in assessing income under the head house property, other sources and agricultural income on the basis of conjecture and surmises.
- iv) The appellant craves leave to add, alter or amend the ground of appeal at a later stage.

2. The facts narrated by the revenue authorities are not disputed, hence, the same are not repeated here for the sake of brevity.

3. Ld. Counsel for the assessee has submitted that Ld. CIT(A) has wrongly confirmed the action of the Assessing Officer in framing assessment at a total income of Rs. 8,54,420/- on substantive basis of income in the status of alleged bigger HUF by ignoring the fact that the matter relating to status of assessee is pending before Hon'ble Delhi High Court and Hon'ble Supreme Court has appointed a Receiver cum Administrator to look after the estate of Late Maharaja Maan Singh. He further submitted that Ld. CIT(A) has also erred in law in confirming the action of AO in framing assessment u/s. 147/143(3) without assuming valid jurisdiction. It was further submitted that without prejudice to above, the assessee objects to the action of the Ld. CIT(A) in confirming the action of the AO in

assessing income under the head house property, other sources and agricultural income on the basis of conjectures and surmises. It was further submitted that the ITAT, 'D' Bench, New Delhi in the case of Late H.H. Sir Sawai Man Singh (HUF) in ITA No. 849 to 855/03 (AY 1981-82-82 to 1986-87 and 1989-90 and in the ITAT 'D' Bench in the case of H.H. Bhawani Singh (Individual) in ITA No. 5507 to 5515/Del/2017 (AYrs. 1977-78 to 1982-83, 1987-88, 1988-89 and 1990-91) vide order dated 9.11.2005 has restored the matter for fresh adjudication and therefore, he requested to respectfully follow the same ratio, the issues involved in the present appeal may also be restored back to the file of the AO for fresh consideration, after the decision of the Hon'ble Delhi High Court.

4. Ld. DR relied upon the orders of the authorities below.

5. After hearing both the parties and respectfully following the ITAT, 'D' Bench, New Delhi in the case of Late H.H. Sir Sawai Man Singh (HUF) in ITA No. 849 to 855/03 (AY 1981-82-82 to 1986-87 and 1989-90 and in the ITAT 'D' Bench in the case of H.H. Bhawani Singh (Individual) in ITA No. 5507 to 5515/Del/2017 (AYrs. 1977-78 to 1982-83, 1987-88, 1988-89 and 1990-91) vide order dated 9.11.2005 and keeping in view of the decision of the Hon'ble Supreme Court of India wherein the Hon'ble Court has appointed a Receiver cum Administrator to look after the state of late Maharaja Maan Singh and in view of the pendency of Civil Suit before the Hon'ble Delhi High Court relating to determination of status of the

assessee, I restored back the matter for fresh adjudication to the file of the Assessing Officer, after the decision of the Hon'ble Delhi High Court.

6. In the result, all the 03 appeals of the assessee are allowed for statistical purposes.

Order pronounced on 23-04-2019.

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Dated :23-04-2019

SR BHATANGAR

Copy forwarded to:

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

AR, ITAT
NEW DELHI.