

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 2949/Del/2017  
(Assessment Year: 2005-06)**

Rajni Gupta, H.No. 11, Block-5, Roop Nagar, New Delhi.	Vs.	ACIT, Central Circle-7, New Delhi.
<b>PAN No:</b> AHKPG3561B		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No:- 2950/Del/2017  
(Assessment Year: 2006-07)**

Rajni Gupta, H.No. 11, Block-5, Roop Nagar, New Delhi.	Vs.	ACIT, Central Circle-7, New Delhi.
<b>PAN No:</b> AHKPG3561B		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No:- 2951/Del/2017  
(Assessment Year: 2007-08)**

Rajni Gupta, H.No. 11, Block-5, Roop Nagar, New Delhi.	Vs.	ACIT, Central Circle-7, New Delhi.
<b>PAN No:</b> AHKPG3561B		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**ITA No:- 2952/Del/2017**  
**(Assessment Year: 2008-09)**

Rajni Gupta, H.No. 11, Block-5, Roop Nagar, New Delhi.	Vs.	ACIT, Central Circle-7, New Delhi.
<b>PAN No:</b> AHKPG3561B		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Assessee By** : Shri S.B. Gupta, CA  
**Revenue By** : Smt. Sushma Singh, CIT(DR)

**CONSOLIDATED ORDER**

**Per Anadee Nath Misshra, AM**

**(A)** The aforementioned appeals by the Assessee are taken up together for the sake of convenience and brevity; and are hereby disposed off through this Consolidated Order.

Grounds taken in these appeals of Assessee are as under:

**ITA No.- 2949/Del/2017**

1. *That the addition of Rs. 2,25,000 on estimated ad-hoc basis is illegal and unjustified and therefore, ought to be deleted.*
2. *That the addition of Rs. 2,25,000 without any incriminating document found during the course of search is illegal and unjustified, more particularly in view of the fact that the search took place on 28/10/2010 when the assessment for the impugned assessment year 2009-10 had already become final and, therefore, addition of Rs. 2,25,000 ought to be deleted.*
3. *That no show-cause notice or any other notice with respect to any adverse inference drawn by the Assessing Officer for making any addition of any nature whatsoever for the year under consideration was ever served upon the assessee and, therefore, the consequential assessment order is illegal and void.*
4. *That the interest charged u/s 234A and 234B is illegal and hence ought to be deleted."*
5. *That the appellant craves to add, delete, amend or modify the grounds at the time of hearing."*

**ITA No.- 2950/Del/2017**

- "1. *That the addition of Rs. 2,50,000 on estimated ad-hoc basis is illegal and unjustified and therefore, ought to be deleted.*
2. *That the addition of Rs. 2,50,000 without any incriminating document found during the course of search is illegal and unjustified, more particularly in view of the fact that the search took place on 28/10/2010 when the assessment for the impugned assessment year 2009-10 had already become final and, therefore, addition of Rs. 2,50,000 ought to be deleted.*
3. *That no show-cause notice or any other notice with respect to any adverse inference drawn by the Assessing Officer for making any addition of any nature whatsoever for the year under consideration was ever served upon the assessee and, therefore, the consequential assessment order is illegal and void.*
4. *That the interest charged u/s 234A and 234B is illegal and hence ought to be deleted."*
5. *That the appellant craves to add, delete, amend or modify the grounds at the time of hearing."*

**ITA No.- 2951/Del/2017**

- "1. *That the addition of Rs. 2,75,000 on estimated ad-hoc basis is illegal and unjustified and therefore, ought to be deleted.*
2. *That the addition of Rs. 2,75,000 without any incriminating document found during the course of search is illegal and unjustified, more particularly in view of the fact that the search took place on 28/10/2010 when the assessment for the impugned assessment year 2009-10 had already become final and, therefore, addition of Rs. 2,75,000 ought to be deleted.*
3. *That no show-cause notice or any other notice with respect to any adverse inference drawn by the Assessing Officer for making any addition of any nature whatsoever for the year under consideration was ever served upon the assessee and, therefore, the consequential assessment order is illegal and void.*
4. *That the interest charged u/s 234A and 234B is illegal and hence ought to be deleted."*
5. *That the appellant craves to add, delete, amend or modify the grounds at the time of hearing."*

**ITA No.- 2952/Del/2017**

- "1. *That the addition of Rs. 3,00,000 on estimated ad-hoc basis is illegal and unjustified and therefore, ought to be deleted.*
2. *That the addition of Rs. 3,00,000 without any incriminating document found during the course of search is illegal and unjustified, more particularly in view of the fact that the search took place on 28/10/2010 when the*

- assessment for the impugned assessment year 2009-10 had already become final and, therefore, addition of Rs. 3,00,000 ought to be deleted.*
3. *That no show-cause notice or any other notice with respect to any adverse inference drawn by the Assessing Officer for making any addition of any nature whatsoever for the year under consideration was ever served upon the assessee and, therefore, the consequential assessment order is illegal and void.*
  4. *That the interest charged u/s 234A and 234B is illegal and hence ought to be deleted."*
  5. *That the appellant craves to add, delete, amend or modify the grounds at the time of hearing."*

**(B)** Separate Assessment Orders, each dated 28.03.2013 were passed by the Assessing Officer ("AO", for short) for Assessment Years 2005-06, 2006-07, 2007-08 and 2008-09, whereby income of the assessee was estimated at Rs. 6,00,000/- by the AO for each of the aforesaid four Assessment years. The Assessee filed appeals before the Learned Commissioner of Income Tax (Appeals)-24, New Delhi, ("Ld. CIT(A)", for short). Vide separate impugned appellate orders, each dated 03.11.2015, the Ld. CIT(A) partly allowed the aforesaid appeals and estimated the income of the assessee at Rs. 2,25,000/- for Assessment Year 2005-06; Rs. 2,50,000/- for Assessment Year 2006-07; Rs. 2,75,000/- for Assessment Year 2007-08 and Rs. 3,00,000/- for Assessment Year 2008-09. These present appeals have been filed by the assessee against the aforesaid four separate impugned appellate orders, each dated 03.11.2015, for the aforesaid four Assessment Years, i.e. Assessment Years 2005-06, 2006-07, 2007-08 and 2008-09.

**(B.1)** In the course of appellate proceedings in Income Tax Appellate Tribunal ("ITAT", for short) a common Paper Book for aforesaid four Assessment Years 2005-06,

2006-07, 2007-08 and 2008-09 was filed from the assessee's side containing the following particulars:

1. *Copy of Paper Bok submitted by assessee to CIT (Appeal)-24 for A.Y 2005-06 to 2008-09 on 17/02/2015.*
2. *Copy of Letter dated 09/10/2015 submitted by assessee to CIT (Appeal)-24 for A.Y 2005-06 to 2008-09*
3. *Copy of Letter dated 21/10/2015 submitted by assessee to CIT (Appeal)-24 for A.Y 2005-06 to 2008-09*
4. *Copy of the Post Graduate Diploma in Obstetrics & Gynaecology (D.G.O.) examination from Gauhati Medical College, University of Gauhati.*
5. *Copy of birth certificate of child of assessee.*
6. *Copy of employment certificated dated 07/04/2011 issued by Dr. Hedgewar Arogya Sansthan of employment with effect from 23<sup>rd</sup> Feb, 2008.*
7. *Copy of order of the hon'ble Delhi High Court in the case of CIT (Central)-III v. Kabul Chawla ITA 707/2014*
8. *Copy of Order of the hon'ble Privy Council in the case of CIT vs Laxminarain Badridas (1937) 5 ITR 170 (PC).*

**(C)** At the time of hearing before us, the Ld. Authorized Representative ("Ld. AR", for short) of the assessee submitted that the estimation of income made by the Ld. CIT(A) was on the higher side, and made a prayer that the AO be directed to assess the income of the assessee for each of the aforesaid four Assessment Years at Rs. 2,00,000/- each. The Learned Commissioner of Income Tax (Departmental Representative) ["Ld.CIT(DR)", for short) appearing for Revenue was agreeable to this minor relief to the assessee, and did not express any objection to the prayer made from the assessee's side to assess the income at Rs. 2,00,000/- for each of the aforesaid four

Assessment Years 2005-06, 2006-07, 2007-08 and 2008-09. In view of the foregoing, we direct the AO to assess the income of the assessee at Rs. 2,00,000/-for each of the aforesaid four Assessment Years 2005-06, 2006-07, 2007-08 and 2008-09.

**(D)** In the result, appeals filed by the assessee are partly allowed.

Order is pronounced in the Open Court on 20/01/2020.

Sd/-

**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Sd/-

**(ANADEE NATH MISSHRA)**  
**ACCOUNTANT MEMBER**

Dated: 20/01/2020  
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	