

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday-A' NEW DLEHI**

**BEFORE SHRI G.S. PANNU, VICE-PRESIDENT  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA Nos. 244, 245, 246, 247 & 249/Del/2020  
Assessment Years: 2005-06, 2007-08, 2007-08, 2009-10 & 2009-10**

**Taj Exim International Ltd., vs. ACIT, Circle 25(1),  
First Floor, D-7/7 Vasant Vihar, New Delhi.  
New Delhi.  
PAN : AACFT6983H**

**ITA Nos. 613, 614, 615 & 617/Del/2019  
Assessment Years: 2001-02, 2002-03, 2003-04 & 2006-07**

**Taj Exim International Ltd., vs. ACIT, Circle 25(1),  
First Floor, D-7/7 Vasant Vihar, New Delhi.  
New Delhi.**

(Appellant)

(Respondent)

Appellant by : Sh. D.C. Agarwal, Adv.  
Respondent by: Ms. Rakhi Vimal, Sr. DR

Date of hearing: 14.02.2020  
Date of order : 14.02.2020

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

All these appeals relate to the very same assessee, namely Taj Exim International Ltd. for assessment years 2001-02 to 2003-04, 2005-06 to 2007-08 and 2009-10 and also penalty in respect of assessment years 2007-08 and 2009-10.

2. Since the facts giving rise to these appeals and the arguments advanced on either side are identical, we deem it just and convenient to dispose of these appeals by way of this common order.

2. The brief facts of the case are that the assessee, Taj Exim International Ltd. is engaged in the business of stitched and ultrasonic welding, apparel, consumer packs in international market and for such purchase, they obtained loan from bank of Baroda. For realisation of the debt, the bank attached the property of assessee and during the pendency of recovery proceedings, the Managing Director of the company, Mr. JBS Bakshi died on 17.03.2009 and another shareholder, namely, Jeet Bahadur Singh Bakshi was mentally retarded person since birth and was being looked after by Mrs. JK Bakshi, who happened to be the wife of Mr. Jeet Bahadur Singh Bakshi. Mr. Jeet Bahadur Bakshi expired on 09.03.2016. Wife of Shri Jeet Bahadur Singh Bakshi, namely, Mrs.J.K Bakshi became the director but due to recovery proceedings by Bank of Baroda and death of her husband, Shri JBS Bakshi in March, 2009, the business of the assessee came to stand still and the only source of income, the Id. AR submitted that to maintain the name of company and to maintain the director Mrs. J.K. Bakshi was the rental receipts from M/s. JEUS, but as a matter of fact such property also stood attached by the department.

3. In view of the financial and personal situation and also because of her advanced age of 75 years, Mrs. J.K. Bakshi was not in fit mental condition to take care of the affairs of the company and she has been reeling under severe mental shocks and grief. In these circumstances, she was unable to take care of the appellate proceedings resulting into impugned orders.

4. He demonstrated to us that in respect of assessment years 2005-06, 2007-08 and 2009-10, the orders of the Assessing Officer were passed u/s. 144 which clearly corroborates the contention of the assessee that the non prosecution of

the assessments and first appellate proceedings diligently is not a wilful one and due to the forced circumstances stated above. In these circumstances, Id. AR urged that a lenient view may be taken in these matters on humanitarian consideration and the impugned orders may be set aside and the matters may be remanded to the file of the Assessing Officer for disposal afresh and the assessee is ready to cooperate with the proceedings by furnishing the evidences available in the custody of surviving director, namely Mrs. J.K. Bakshi.

5. We heard the Id. DR also and perused the material papers on record in the light of submissions made. It could be seen from the record that the quantum appeals in respect of assessment years 2005-06, 2007-08 and 2009-10 and penalty appeals for assessment years 2007-08 and 2009-10 were decided exparte and also the assessments for the assessment years 2005-06, 2007-08 and 2009-10 were u/s. 144 of the Act. In view of the hardship pleaded on behalf of the assessee that due to recovery proceedings initiated by Bank of Baroda, all the assets of the assessee were attached and most of the assets were sold, business was stopped, the managing director and another director died in March, 2009 and the mantel had burnt on the survivor of the Managing Director who is also aged about 75 years, we are of the considered opinion that there is proper explanation on behalf of the assessee for non-diligent conduct of the assessment and appellate proceedings. In the circumstances, we are of the considered opinion that an opportunity may be granted to the assessee to establish their cases before the Assessing Officer in view of the submissions made across the Bar by the Id. AR that given an opportunity, the assessee would cooperate with the authorities for getting the matter disposed of on merits. With this view of the matter, we set aside the impugned orders and remand the matters to the file of Assessing Officer to afford an opportunity to the assessee and to conclude the assessments afresh. In view of the remand of the quantum appeals, the penalty

appeals are also sent back to take a view in consonance with the assessment orders for the relevant years.

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

Order pronounced in the open court on 14<sup>th</sup> February, 2020.

Sd/-

**(G.S. PANNU)**  
VICE-PRESIDENT

Sd/-

**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Dated:14/02/2020  
'aks'