

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

Before Sh. Kuldip Singh, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 4575/Del/2017 : Asstt. Year : 2008-09

ITA No. 4576/Del/2017 : Asstt. Year : 2009-10

ITA No. 4577/Del/2017 : Asstt. Year : 2010-11

ITA No. 4578/Del/2017 : Asstt. Year : 2011-12

Montage Enterprises Pvt. Ltd., C-53, Shashi Garden, Near Pocket-V, Gurudwara, Mayur Vihar, Phase-1, New Delhi-110091	Vs	ACIT, Central Circle-27, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AACCM8173H		

Assessee by : Sh. M. P. Rastogi, Adv.

Revenue by : Ms. Pramita M. Biswas, CIT DR

Date of Hearing: 10.12.2020

Date of Pronouncement: 14.12.2020

ORDER

Per Bench:

These four appeals have been filed by the assessee against the orders of the Id. CIT(A)-29, New Delhi, dated 11.05.2017.

2. At the outset, it was brought to our notice that there has been a search & seizure operation u/s 132 of the Income Tax Act, 1961 carried out on 19.02.2014 and accordingly assessments for the A.Ys. 2008-09 to 2011-12 have been completed u/s 153A. During the completion of the assessment u/s 153A, the same additions have been repeated which were added during the assessment proceedings u/s 143(3). It was

brought to our notice by the Id. CIT (A) has also mentioned about this facts of similar additions in the orders passed u/s 143(3) and also u/s 153A. Further, it was also brought to our notice that the additions made in the order passed u/s 143(3) have already been adjudicated on merits by the order of the Tribunal in ITAs. No.5124/Del/2011, 92/Del/2012, 144, 475, 4426 & 4906/Del/2013 dated 29 06 2018. Hence, the appeals filed before the Tribunal against the orders passed u/s 153A becomes infructuous.

3. The Id. DR has not disputed the facts.

4. Heard the arguments of both the parties and perused the material available on record and find that the contentions of the Id. AR are accurate on facts. Hence, we hereby dismiss the appeals as infructuous.

5. In the result, all the appeals of the assessee are dismissed.

Order Pronounced in the Open Court on 14/12/2020.

Sd/-

(Kuldip Singh)
Judicial Member

Dated: 14/12/2020

Subodh

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR