

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD ' SMC' BENCH : Hyderabad**

(Through Video Conference)

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER

**ITA No. 135/Hyd./2017
Assessment Year: 2007-08**

Sri Makrand Uttamrao Pargaonkar by GPA- vs. ITO, Ward 4(2)
holder Vaijnath Uttamrao Pargaonkar Hyderabad
Hyderabad
[PAN: AQZPP5170D]

**ITA No. 136/Hyd./2017
Assessment Year: 2007-08**

Smt.Rajani Gajanand Patwari by GPA- vs. ITO, Ward 4(2)
holder Vaijnath Uttamrao Pargaonkar Hyderabad
Hyderabad
[PAN: AQMPP1008R]

**ITA No. 137/Hyd./2017
Assessment Year: 2007-08**

Smt.Shobha Jayant Jatkar by GPA - vs. ITO, Ward 4(2)
holder Vaijnath Uttamrao Pargaonkar Hyderabad
Hyderabad
[PAN: AHYPJ8433F]

**ITA No. 138/Hyd./2017
Assessment Year: 2007-08**

Shri Vijay Uttamrao Pargaonkar by GPA- vs. ITO, Ward 4(2)
holder Vaijnath Uttamrao Pargaonkar Hyderabad
Hyderabad
[PAN: ARDPP5164E]

(Appellant)

(Respondent)

For Assessee: None
For Revenue: Sri N. Srikanth, D.R.

Date of Hearing : 24/03/2021
Date of Pronouncement : 26/04/2021

ORDER

These four assessee's appeals for A.Y. 2007-08 arise against the Commissioner of Income Tax (Appeals) [CIT(A)] - 1 Hyderabad's orders; all dated 26.10.2016, passed in case no.656 to 659/2016-17 in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 [in short 'the Act'].

Case called twice. None appeared on behalf of assessee's. They are accordingly proceeded ex parte. Heard Shri N.Srikanth, learned DR representing the Revenue.

2. Coming to assessee's first and foremost argument that the impugned reopening is not sustainable in the eyes of law since the Assessing Officer has issued sec.148 notice(s) beyond the specified period of 4 years from the end of the relevant Assessment Year(s) and therefore, hit by sec.147(1) proviso, I find with the able assistance of learned departmental representative that none of these cases involve sec.143(3) proceedings forming a condition precedent so as to make the foregoing proviso exigible. The assessee's identical legal ground in all these cases stands declined accordingly.

3. Next is the issue of correctness of identical sec.50C addition in all these cases. Mr. Srikanth fails to rebut clinching fact that the Assessing Officer has not made any reference to the DVO u/s 50C(2) of the Act held as mandatory in Sunil Kumar Agarwal vs. CIT (2014) 372 ITR 83 (Cal) even if the tax payer has not raised objections to this effect. I therefore restore assessee's identical latter substantive ground back to the Assessing Officer for a fresh adjudication as per law.

These assessee's appeals are partly allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in Open Court on 26 /04/2021.

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Dated: 26th April, 2021

• *gmv*

Copy of Order forwarded to:

1. (i) Sri Uttamrao Pargaonkar , C/o DJ Adhia , 4-1-2/B/1, Tilak road, Hyderabad 500 012, Telangana ; (ii) Ms. Rajani Gajanand Patwari C/o DJ Adhia , 4-1-2/B/1, Tilak road, Hyderabad 500 012, Telangana ; (iii) Ms. Shobha Jayant Jatkari C/o DJ Adhia , 4-1-2/B/1, Tilak road, Hyderabad 500 012, Telangana ; (iv) Sri Vijay Uttamrao Pargaonkar C/o DJ Adhia , 4-1-2/B/1, Tilak road, Hyderabad 500 012, Telangana

2. ITO, Ward 4(2), Nalgonda
3. JCIT, Range 4, Hyderabad
4. CIT(A)-1, Hyderabad.
5. Pr.CIT -1, Hyderabad
- 6 D.R. ITAT Hyderabad
7. Guard File