

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A" : HYDERABAD
(THROUGH VIDEO CONFERENCE)**

**BEFORE SHRI A.MOHAN ALANKAMONY, ACCOUNTANT MEMBER
AND
SHRI S.S.GODARA, JUDICIAL MEMBER**

ITA No.	A.Y.	Appellant	Respondent
490/Hyd/20	2009-10	Asst.Commissioner of Income Tax, Central Circle-3(1), Hyderabad	Mahita Prasad Caddel, Secunderabad [PAN: ARWPC6119M]
495/Hyd/20	2009-10		Preetha Priyadarshini Lam, Secunderabad [PAN: AAUPL9809Q]

For Assessee : Shri P.Murali Mohan Rao, AR
For Revenue : Shri Solgy Kottaram, CIT-DR

Date of Hearing : 02-12-2021
Date of Pronouncement : 21-03-2022

ORDER

PER S.S.GODARA, J.M. :

These Revenue's appeals for AY.2009-10 arise from the CIT(A)-11, Hyderabad's order(s); dated 28-02-2020 passed in appeal Nos.10098 & 10096/2019-20, involving proceedings u/s.143(3) r.w.s.153C of the Income Tax Act, 1961 [in short, 'the Act']; respectively.

Heard both the assessees through Shri P.Murali Mohan Rao, AR and the department through Shri Solgy Kottaram, CIT-DR. Case files perused.

2. At the outset, we notice that these twin Revenue's appeals suffer from delay of 09 days as attributable to the reasons mentioned in the petition/affidavit and on account of no objection from assessee's side. This delay stands condoned therefore.

3. It next emerges that the Revenue's identical sole substantive ground in both these appeals challenges correctness of the CIT(A)'s action quashing the impugned Section 153C assessment for want of a valid satisfaction note recorded by the Assessing Officer(s) concerned.

4. There is hardly any dispute between the parties that the search in both the instant cases is indeed a common one dt.11-03-2010 carried out in case of M/s.MBS Jewellers Pvt. Ltd. This followed the corresponding satisfaction(s) recorded by the assessee's respective assessing authority(ies) leading to initiation of Section 153C proceedings on 31-10-2011. A common perusal of the corresponding satisfaction notes reproduced in the CIT(A)'s detailed discussion(s) at pages 7 and 11, appeal-wise; respectively suggests that the Assessing Officer had found the alleged incriminating material to be only "relating to" the assessee than "belonging" to them as required at that point of time. There is further no quarrel that the legislature incorporated the corresponding statutory expression(s) "pertains or pertain to" and "relates to" by the Finance Act, 2015 with prospective effect from 01-06-2015 only. It is noticed in this clinching factual backdrop that the CIT(A) has quashed the impugned assessment. This tribunal's co-ordinate bench involving the very search and Revenue's

appeals ITA Nos.491 to 494/Hyd/2020 dt.20-10-2021 has upheld the CIT(A)'s similar order for want of a valid satisfaction so as to validly trigger Section 153C mechanism in motion. We thus uphold the Ld.CIT(A)'s twin orders under challenge on the very analogy going by stricter interpretation principle in light of Commissioner of Customs Vs. Dilip Kumar (2018) 9 SCC 1 (FB)(SC). The Revenue fails in both the instant appeals therefore.

5. These twin Revenue's appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 21st March, 2022

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad,
Dated: 21-03-2022

TNMM

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

Copy to :

1.The Asst.Commissioner of Income Tax, Central Circle-3(1), Hyderabad.

2.Mahita Prasad Caddel, 506, A.C.Sharma Complex, S.D.Road, Secunderabad.

3.Preetha Priyadarshini Lam, Flat No.85/86, Kiran Enclave, Road No.2, Sikh Road, Secunderabad.

4.CIT(Appeals)-11, Hyderabad.

5.Pr.CIT(Central)-Hyderabad.

6.D.R. ITAT, Hyderabad.

7.Guard File.