

could be made in the hands of assessee firm u/s 69 as unaccounted investment during assessment year under consideration. The ground raised by the department is dismissed.

10.0 In the result, the appeal of the department stands dismissed.

11.0 In the CO, the assessee has challenged the assumption of jurisdiction on the ground that notice u/s 153A could not have been issued in a case covered by survey u/s 133A of the Act and secondly the assessment was bad in law as the approval obtained u/s 153D of the Act was a mere mechanical approval. However, we have already dismissed the appeal of the Department on merits and therefore, at this juncture, we are not inclined to comment/adjudicate on the assumption of jurisdiction by the AO u/s 153A and on issue of approval obtained u/s 153D of the Act and we treat the CO as *in fructuous* and dismiss it as such.

12.0 In the final result, both the appeal of the Department as well as the CO of the assessee stand dismissed.

Order pronounced on 22.04.2022.

Sd/-  
( N.K. SAINI)  
Vice President

Dated : 22.04.2022

“आर.के.”

Sd/-  
(SUDHANSHU SRIVASTAVA)  
Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT
4. आयकरआयुक्त (अपील)/ The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्डफाईल/ Guard File

आदेशानुसार/ By order,  
सहायकपंजीकार/ Assistant Registrar