

आयकर अपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के
समक्ष**

BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER
&
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. Nos.579 to 585/Viz/2018
(निर्धारण वर्ष / Assessment Years: 2006-07 to 2012-13)

Mekala Kameswara Rao,
Vaddavalli (V),
Sattenapalli.
PAN: AQJPM 0582 A

Vs. Dy. Commissioner of Income
Tax,
Central Circle,
Vijayawada.

आयकर अपील सं./ I.T.A. Nos.586 to 592/Viz/2018
(निर्धारण वर्ष / Assessment Years: 2006-07 to 2012-13)

Mekala Kameswara Rao,
Vaddavalli (V),
Sattenapalli.
PAN: AQJPM 0582 A
(अपीलार्थी/ Appellant)

Vs. Dy. Commissioner of Income
Tax,
Central Circle,
Vijayawada.
(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by :

None

प्रत्यर्थी की ओर से / Respondent by :

Sri MN Murthy Naik, CIT-DR

सुनवाई की तारीख / Date of Hearing :

21/11/2022

घोषणा की तारीख/Date of

30/11/2022

Pronouncement

ORDER

PER BENCH:

These appeals (I.T.A. Nos.579 to 585/Viz/2018) are filed by the assessee for the AYs 2006-07 to 2012-13 against the order of the Learned Commissioner of Income Tax (Appeals)-1, Visakhapatnam in ITA No.466, 322, 276, 469, 470, 471, 472 /2015-16/CIT(A)-3/VSP/2016-17, 2017-18 dated 30/07/2018 arising out of the order passed U/s 144 r.w.s153C of the Income Tax Act, 1961 [the Act].

2. The assessee has raised identical grounds in its appeals ITA Nos.579 to 585/Viz/2018 AYs 2006-07 to 2012-13. Therefore, for the sake of convenience, we take ITA No.579/Viz/2018 (AY 2006-07) as a lead appeal and proceed to adjudicate the same in the following paragraphs.

3. Brief facts of the case are that the assessee is an individual carries on the Real Estate business. A Survey operation U/s. 133A of the Act was simultaneously conducted in the residential premises of the assessee based on the evidence found during the search proceedings in the case of Sri Ravipati Nageswara Rao on 20/07/2011. Subsequently, notice U/s. 153C r.w.s 153A of the Act dated 23/07/2013 was issued and served on the assessee on 29/07/2013 requiring the assessee to file the return of income for the AY 2006-07. Since the assessee failed to file the return of income, notice u/s. 142(1) of the Act dated 26/08/2013 was issued and served on the

assessee on 30/08/2013. Assessee failed to comply with this notice u/s. 142(1) of the Act. The Ld AO then issued a show cause notice dated 19/11/2013 to show cause the reason as to why an action u/s. 276CC of the Act should not be initiated for the failure to furnish the return of income for the AY 2006-07. Citing the non-compliance, again the Ld. AO issued another show cause notice on 11/02/2014 and served upon the assessee on 15/02/2014. Finally in response to the show cause notice dated 11/02/2014, the assessee appeared on 20/02/2014 and promised to file the return of income on or before 25/02/2014. Further, the Ld. AO issued one more show cause notice on 12/03/2014 proposing to assess the income of Rs. 55,97,500/- along with the notice u/s 142(1) of the Act issued and served upon the assessee on 13/3/2014. The assessee did not comply with this notice also. The Ld. AO therefore completed the assessment U/s. 144 r.w.s 153C of the Act as proposed in the show cause notice dated 12/3/2014. The Ld. AO has also further initiated proceedings U/s. 271(1)(b) & 271(1)(c) of the Act. Aggrieved by the order of the Ld. AO, the assessee filed an appeal before the Ld. CIT(A). The assessee raised various additional grounds of appeal before the Ld. CIT(A). The Ld.CIT(A) admitted the additional grounds as it was connected to the root of the matter. The Ld. CIT(A) sought remand report from the Ld. AO on the additional grounds raised by the assessee. The Ld. AO submitted his remand report covering all the issues. Subsequently,

this remand report was forwarded to the assessee for a rejoinder. The assessee submitted its rejoinder to the Ld. CIT(A). The assessee also raised various legal grounds in his rejoinder to the remand report. Considering the submissions made by the assessee, the Ld. CIT(A) rejected the legal grounds raised by the assessee and partially allowed the appeal for the assessment years 2006-07 and 2007-08 while dismissing the appeals for the AY 2008-09 to 2012-13. Aggrieved by the order of the Ld. CIT(A), the assessee carried the matter before the Tribunal.

4. The assessee has raised 17 grounds before the Tribunal. However, from the file notings we find that the assessee has not pressed the Grounds No. 1, 2, 3, 4, 5, 6, 7, 8, 10, 12 & 17. The remaining grounds are extracted herein below for adjudication.

"9. (i) Ld. CIT(A) failed to notice that there is no evidence that the officer having jurisdiction over the case of Ravipati Nageswara Rao was satisfied as required U/s. 153C of the Act that gold, bullion, jewellery, valuable article or thing or books of account or documents belonging to the appellant were seized. The AO did not refer to the panchanama in the case of Sri Ravipati Nageswara Rao to show that any gold, bullion, jewellery, valuable article or thing or books of account or documents were seized.

(ii) Ld. CIT(A) is not justified in ignoring the CBDT circular No. 24/2015 dated 31/12/2015 placed before him according to which satisfaction has to be of the Assessing Officer having jurisdiction in the case of searched person.

11. *The Ld. CIT(A) has failed to appreciate the distinction between search in RNR's case and survey in assessee's case while deciding the validity of initiation of proceedings u/s. 153C. None of the seized documents listed in the remand report of the AO belonging to the assessee nor do they relate to current assessment year, nor any of them considered in the assessment order. Therefore initiation of proceedings U/s. 153C is invalid.*

13. *The assessment year 2006-07 is not a preceding assessment year. It falls beyond the period of 6 preceding assessment years because under the first proviso to section 153C the date of initiation of the search has to be construed as the date of receiving the books of account or documents or assets seized by the AO. The date of the receiving the books of account in this case is 23/07/2013.*
14. *The Ld. CIT(A) is not justified in sustaining additions of both Rs. 25,00,000/- of entire opening capital on the liabilities side and Rs. 20,00,000/- of loans and advances plus Rs. 1,97,500/- appearing on the assets side.*
15. *Ld. CIT(A) is not justified in restricting agricultural income received to Rs. 1,50,000/- instead of Rs. 3,00,000/- received in the year, thereby sustaining the same as income from other sources.*
16. *Ld. CIT(A) is not justified in sustaining the addition to the extent of Rs. 4,00,000/- incurred for purchase of Venkateswara Nagar Plot. The profit shown is in conformity with provisions of section 44AD of the Act. The addition made increases the profit which would be against the provisions of section 44AD of the Act."*

5. With respect to Grounds No. 9 & 11, the assessee in his written submissions stated that the assessee raised these grounds stating that the satisfaction as required U/s. 153C of the Act was not recorded by the Ld. AO. There is no representation and no counter arguments are placed by the assessee before us.

The Ld DR supported the order of Revenue authorities.

We find from records that similar ground was also raised before the Ld. CIT(A). The Ld. CIT(A) while adjudicating the grounds observed that in the remand report the Ld. AO has categorically mentioned the reasons for issue of notice U/s. 153C of the Act on being satisfying that the incriminating material found and seized at the time of search and seizure operations U/s. 132 of the Act are relating to survey

operations conducted u/s. 133A of the Act in the group cases related to the assessee and hence notice U/s. 153C is to be issued to the assessee requiring him to furnish the return of income for the AYs 2006-07 to 2011-12. The Ld. CIT(A) in his findings in para 8.2(b) has considered the similar ground raised before him and is decided as follows:

"8.2(b) I have carefully considered the plea of the Ld. Authorized Representative on the issue of "satisfaction" recorded by the Assessing Officer. The argument is rejected since the Assessing Officer has categorically mentioned in the remand report:

"It is a partnership firm wherein Mr. Nageswara Rao was the Mg. Partner in whose residence search operation was conducted. This case is notified to Central Circle, Vijayawada in F.No. Juris./CIT/GNT/11-12, Dated 16/12/2011. As the Assessing Officer is satisfied that the incriminating material found and / or seized and / or impounded at the time of search and seizure operation U/s. 132 or related survey operation was conducted U/s. 133A. In other cases of this group, is also related to the assessee and also since the above persons and / or other person on whom search and seizure operations were conducted has financial transactions of a personal nature and / or other business transactions with the assessee, a notice U/s. 153C is to be issued to the assessee required to furnish the return of income for all the AYs beginning from 2006-07 to 2011-12."

It is clear from the note that there are ample materials in both the cases of Sri Ravipati Nageswara Rao and impounded material in the case of the appellant as stated earlier in the order. Accordingly, the AO has issued notice U/s. 153C on 23/07/2013 along with notice U/s. 142(1) calling for the return of income for the AY 2006-07. The appellant chose not to file the return of income though there are prima facie transactions indicating taxable income. It is the argument of Authorized Representative of the appellant that requirement of section 153C is not mentioned in the satisfaction note is devoid of fact. The Assessing Officer has mentioned about the incriminating material ;such as Annexure RNR/A/18, Annexure RNR/A/1, Annexure A/RNR/23 to 39, Annexure RNR/A/1 (pages 1 to 83 and Annexure RNR/A/8 etc. The relevant material seized indicates the investments made by the appellant in the properties and his real estate business with Sri Ravipati Nageswara Rao is clearly brought out in the statements recorded on various dates. The transactions in the seized material is owned up by the appellant before the ADIT (Inv.). Therefore, the satisfaction of the Assessing Officer is not abstract in this case. It is certain that the seized material relates to the appellant's real estate business. Thus, the appellant's contention that the material is not belonging to the

appellant for the AY 2006-07 is not correct, hence rejected. In view of the above facts and circumstances, the legal ground raised by the appellant is rejected. The proceedings U/s. 153C initiated by AO is held as valid."

6. Since there is no representation by the assessee before us, based on the material available on record, we are of the considered view that the Ld. CIT(A) has rightly examined the facts in the present case and has rejected the legal ground raised by the assessee and therefore we found no infirmity in the order of the Ld. CIT(A) and hence no interference is required in the order of the Ld. CIT(A) on this issue.

7. With respect to Ground No.13 relating to commencement of six preceding assessment years, the assessee in his submissions stated before the Ld. CIT(A), the Ld. AO assumed jurisdiction u/s. 153C of Act not from the date of search but from the date on which the impounded material was received by the Ld. AO on 23/07/2013 and hence six years preceding shall be from 2007-08 only.

The Ld DR supported the order of Revenue authorities.

Before us, since there is no representation, based on the material available on record, we find that the Ld. CIT(A) has rightly examined the legal issue raised by the assessee and has rejected the same. The Ld. CIT(A) in his findings held as follows:

"(c).....The Assessing Officer has issued notice U/s. 153C on 23/07/2013. The Assessing Officer is legally correct in issuing notice U/s. 153C of the Act. If the appellant's submission is considered, but not agreed, there are no six preceding years. It is only five preceding years.

In that case, the assessment year for the year of search would get extended to the AY 2014-15 which is artificial assessment year due to the fact that there is no search in the financial year 2013-14 in the instant case. Such construction of provision leads to distortion and antiviral to the letter and spirit of the law. Therefore I am unable to find any reason to agree with the argument of the appellant that the AY 2006-07 is beyond six preceding AYs. Accordingly, the legal grounds and the additional grounds raised by the appellant are rejected being illogical and such situation amounts to 'putting the cart before the horse.'

8. Therefore, we are of the considered view that the Ld. CIT(A) has rightly examined and adjudicated the issue and hence we find no infirmity in the order of the Ld. CIT(A) and therefore no interference is required on this issue.

9. Ground No. 14 is with respect to sustenance of additions of the opening balance of capital and loans and advances appearing on the assets side of the balance sheet. We find that the assessee has not filed his returns of income and has pleaded ignorance before the Ld. CIT(A) for non-filing of the return of income. The Ld. CIT(A) has carefully considered the submissions and in his findings held as follows:

"(c) I have carefully considered the order of the Assessing Officer and the submissions made by the appellant before the DDIT (Inv.) as well as before the Assessing Officer. The appellant's authorized representative has filed the same details before me which were filed before the Assessing Officer. No new material was brought to my notice. Leave aside the sanctity of details filed from a while. The overall impression conveyed by the details is that the appellant is having taxable income but deliberately not filed the returns of income. He has confirmed the fact of non-filing the returns of income during the appellant proceedings but reasons were not made known except stating that the appellant did not understand the gravity of non-filing the return of income as he was illiterate and not aware of the consequences of non-filing. This plea of the appellant may look reasonable before conducting survey U/s. 133A of the Act. The same plea holds no water subsequent to survey operation due to the fact that the appellant appeared before lower authorities, filed

details with the aid and service of professional, deposed statements and he was made aware of the consequences. Hence, the plea of ignorance is rejected and the conduct is contumacious to the authority."

10. We are of the considered view that the Ld. CIT(A) has rightly considered the submissions of the assessee and adjudicated the issue and in the absence of any representation by the assessee before us, based on the material on record, we find no infirmity in the order of the Ld. CIT(A) and hence no interference is required on this ground.

11. Ground No.15 relating to restricting the agricultural income, we find from the order of the Ld. CIT(A) that the assessee has disclosed an agricultural income of Rs. 1.50 lakhs in the capital account filed before the Ld. AO. Therefore, the Ld. Revenue Authorities has considered the amount of Rs. 1.50 lakhs which is recorded in the books of accounts as agricultural income of the assessee for the relevant AY and accordingly allowed the same. Since there is no representation and no evidence submitted before us with respect to earning of the agricultural income of Rs. 3 lakhs, we are inclined to uphold the findings of the Ld. CIT(A) on this ground and hence this ground raised by the assessee is dismissed.

12. Ground No.16 relating to sustenance of addition of Rs. 4 lakhs incurred for purchase of Venkateswara Nagar Plot, we find from the order of the Ld. CIT(A) the assessee has submitted that the assessee has earned agricultural income for Rs. 3 lakhs and other income of Rs.

3 lakhs being interest income. However, while filing the return of income the assessee has disclosed Rs. 1.50 lakhs as agricultural income in the capital account and Rs. 50,000/- profit from real estate business. It is seen from the order of the Ld. CIT (A) that no details are filed before the Ld. Revenue Authorities for the balance of Rs. 4 lakhs. The assessee also not represented before us nor filed any evidence regarding the interest income and agricultural income which the assessee claims to have purchased the plot at Venkateswara Nagar for Rs. 6 lakhs. In the absence of any cogent evidence, the Ld. CIT(A) has confirmed the amount of Rs. 4 lakhs and therefore we are of the considered view that there is no infirmity in the order of the Ld. CIT(A) and hence we hereby dismiss the ground raised by the assessee.

13. In the result, appeals filed by the assessee is dismissed.

14. Since the issues raised by the assessee in his appeals ITA Nos.580 to 585/Viz/2018 are identical to that of the grounds raised in ITA No.579/Viz/2018 (AY 2006-07), our decision with respect to ITA No.579/Viz/2018 mutatis mutandis applies to the ITA Nos.580 to 585/Viz/2018 also.

15. In the result, all the appeals filed by the assessee are dismissed.

ITA Nos. 586 to 592/Viz/2018**(AYs: 2006-07 to 2012-13)**

16. The assessee has raised the following 11 grounds with respect to the penalty order sustained by the Ld. CIT(A) in ITA No. 275, 467, 468, 277, 278, 279 & 280 /2015-16/CIT(A)-3/VSP/2018-19 & 2016-17, dated 30/07/2018 u/s. 271(1)(c) of the Act.

1. *"The Learned Commissioner of Income (Appeals), Visakhapatnam [CIT (A)- 3], has erred on facts and in law. (Tax Effect - Rs. 18,47,175/-)*
2. *Notice u/s. 271(1)(c) did not specify whether it is for concealment of income or furnishing of inaccurate particulars of income. The Learned CIT(A) has failed to apply the ratio of the Judgement of the Andhra Pradesh High Court of Hyderabad dated 13 July 2017 in the case of Principal. CIT, Visakhapatnam vs. Baisetty Revathi in the matter of validity of proceedings u/s. 271(1)(c). (398 ITR 88). According to the judgment notice u/s. 271(1)(c) without specifying whether it is for concealment or it is for furnishing inaccurate particulars, is invalidation law. (Tax Effect - Rs. 18,47,175/-).*
3. *The assessment has been completed only on the basis of data furnished by the assessee without any further particulars, the Learned CIT(A) ought to have held that there was no mens rea on the part of the assessee. The formality of not filing a return, in the circumstances, should not have been held against the assessee by the Learned CIT(A). There is no concealment in substance. (Tax Effect - Rs. 18,47,175/-)*
4. *In the appellate order against the assessment order, Learned CIT(A) has failed to follow the Supreme Court judgment in the case of CIT vs. Sinhgad Technical Education Society [2017] 397 ITR 344 (SC) according to which initiation of proceedings u/s. 153C is not valid in law for the year relating to which incriminating material is not seized. No incriminating material seized, if any, relating to the year has been adverted to in the assessment order of the current year. Learned CIT(A) is not justified in ignoring the ratio laid down by the jurisdictional Bench of ITAT, Visakhapatnam in ITA Nos. 375 to 379/Vizag/2014 and ITA No. 344 to 348/Vizag/2014 dated 21.07.2014 in the cases of Maitri Township Pvt Ltd & Ammaji Estates Pvt Ltd placed before him, which is applicable to the facts of the case. Initiation of proceedings u/s. 153C are not valid in law.*

Therefore penalty proceedings u/s. 271(1)(c) also are not valid in law. (Tax Effect - Rs. 18,47,175/-)

5. (a) In the appellate order against the assessment order, Learned CIT(A) is not justified in ignoring the CBDT Circle No. 24/2015 dated 31.12.2015 placed before him according to which satisfaction has to be of the Assessing Officer having jurisdiction in the case of searched person. The initiation of proceedings u/s. 153C are invalid in law. Therefore penalty proceedings u/s. 271(1)(c) also are not valid in law.

(b) In the appellate order against the assessment order, Learned CIT(A) has erred on facts and in law in holding that initiation of proceedings u/s. 153C of Income Tax Act, 1961 (Act) by Deputy Commissioner of Income Tax, Central Circle, Vijayawada [A.O, hereinafter] is valid and that satisfaction u/s. 153C has been reached by him (A.O). As the assessment proceedings are not valid in law, the penalty proceedings also are not valid in law.

(c) Learned CIT(A) failed to notice that satisfaction of the A.O noted in the order sheet is not that any money, bullion, jewellery or other valuable thing or book of account **or** documents seized **in** search u/s. 153A, belong to the assessee. Initiation of proceedings u/s. 153C is invalid. As the proceedings u/s 153C are invalid, **the** penalty proceedings u/s. 271(1)(c) also are not valid in law.

(d) In the appellate order against the assessment order, Learned CIT(A) has not given any finding that any items seized during search in the case of Ravipati Nageswara Rao (RNR) belong to the assessee. He held that the items seized related to the assessee. According to provisions of Sec. 153C till amended w.e.f 01.06.2015 it is not sufficient if the seized material in the course of search of any person provide information related to transactions with the other person/s but it must belong to the other person/s for its application. As the assessment proceedings are not valid in law, the penalty proceedings also are not valid in law. (Tax Effect - Rs. 18,47,175/-)

6. In the appellate order against **the** assessment order, Learned CIT(A) failed to **notice that** satisfaction as stated by the AO is on the basis of **documents** impounded / seized **during** search and surveys of several connected persons in business and not on **the** basis of material seized **during** search as belonging to assessee. Initiation of proceedings u/s 153C is therefore invalid. The penalty proceedings u/s. 271(1)(c) also are not valid in law. (Tax Effect - Rs. 18,47,175/-)
7. Penalty proceedings u/s 271(1)(c) also are not valid in law because initiation of proceedings u/s 153C and assessment order are invalid in law.

This is because the assessment year 2006-07 is not a preceding assessment year. It falls beyond the period of 6 preceding assessment years because under the first proviso to Sec. 153C the date of

initiation of the search has to be construed as the date of receiving the books of account of documents of assets scised by the A.O. The date of the receiving the books of account in this case is 23.07.2013. (Tax Effect Rs. 18,47,175/-)

8. *Notice u/s. 153C of the LT. Act can be issued to the other person only in the case of search proceedings of a person whereas according to the assessment order notice was issued pursuant to survey operations conducted u/s. 1334 of the L.T. Act, in the case of the assessee. Therefore the penalty proceedings are not valid in law. (Tax Effect - Rs. 18,47,175/-)*
9. *In the appellate order against the assessment order, Learned CIT(A) has failed to appreciate the distinction between search in RNR's case and survey in assessee's case while deciding the validity of initiation of proceedings u/s. 153C. None of the seized documents listed in the remand report of the A.O belong to the assessee nor do they relate to current assessment year, nor any of them considered in the assessment order. Therefore initiation of proceedings u/s. 153C is invalid. Therefore penalty proceedings u/s. 271(1)(c) also are not valid in law. (Tax Effect - Rs. 18,47,175/-).*
10. *In the appellate order against the assessment order, Initiation of proceedings u/s. 153C being legally invalid because no incriminating material relating to the year has been seized in the course of search proceedings, consideration of documents impounded during survey and statement in the course of survey proceedings cannot arise, for the purpose of assessment. Therefore initiation of proceedings u/s. 153C is invalid. Therefore penalty proceedings u/s. 271(1)(c) also are not valid in law. (Tax Effect - Rs. 18,47,175/-)*
11. *For these and any other grounds which may be added to, altered or deleted with the permission of the Hon'ble Tribunal, it is prayed that the above grounds of appeal be considered alternatively or cumulatively and penalty proceedings may be annulled as invalid in law or alternatively the penalty be cancelled on merits (Tax Effect - Rs. 18,47,175/-)"*

17. The assessee has raised identical grounds in its appeals ITA Nos.586 to 592/Viz/2018. Therefore, for the sake of convenience, we shall take ITA No.586/Viz/2018 (AY 2006-07) as a lead appeal and proceed to adjudicate the same in the following paragraphs.

18. Before us there is no representation on behalf of the assessee. The Ld. Departmental Representative argued that the assessee is a regular non-filer of the return of income which tantamounts to concealment of income, even though the return of income was filed after the issue of notice U/s. 153C of the Act. Therefore, the penalty levied by the Ld. Revenue Authorities be sustained.

19. We have heard the Ld. DR and perused the materials available on record and the orders of the Ld. Revenue Authorities. In the absence of any representation by the assessee before us, we proceed to adjudicate the grounds raised by the assessee based on the material available on record.

20. Admitted facts as seen from the record, we find that the assessee is a non-filer even though he had taxable income for the relevant assessment years. The assessee also failed to file the returns of income inspite of several notices and show cause notices issued. The Ld. AO also considering the details available from the seized material passed the assessment order u/s. 144 r.w.s 153C of the Act. The Ld. CIT(A) has also confirmed the additions in the quantum appeal. It is seen from the order of the Ld. CIT(A) the assessee has pleaded ignorance as he is an illiterate and not conversant with the tax matters and also not aware of the consequences of non-filing of returns of income. However, the Ld. CIT(A) observed that the assessee has

engaged a qualified Tax Consultant for reply to the final show cause notice. Therefore, the Ld. CIT(A) has held that the assessee has wilfully failed to file his return of income or to substantiate the investments and the additions. The Ld. CIT(A) has also observed that the assessee was subject to tax audit u/s. 44AB of the Act for some years however has not produced any tax audit report before the Ld. Revenue Authorities. The Ld. CIT(A) has therefore concluded that since the assessee neither substantiated nor explained the case with cogent evidences, it is deemed concealment of income and hence penalty order needs to be confirmed. Even before us, the assessee as not represented his case substantiating the reasons for non-filing of return of income. We therefore are inclined to uphold the order of the Ld. CIT(A) considering the facts and circumstances of the case and we hereby dismiss the grounds raised by the assessee.

21. In the result, appeal filed by the assessee is dismissed.

22. Since the issues raised by the assessee in its appeals ITA Nos.587 to 592/Viz/2018 are identical to that of the grounds raised in ITA No.586/Viz/2018 (AY 2006-07), our decision with respect to ITA No.586/Viz/2018 mutatis mutandis applies to the ITA Nos.587 to 592/Viz/2018 also.

23. In the result, appeals filed by the assessee are dismissed.

Pronounced in the open Court on the 30th November, 2022.

Sd/-
(दुव्वूरु आर.एल रेड्डी)

Sd/-
(एस बालाकृष्णन)

(DUVVURU RL REDDY)

(S.BALAKRISHNAN)

न्यायिकसदस्य/JUDICIAL MEMBER लेखा सदस्य/ACCOUNTANT MEMBER

Dated :30.11.2022

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Mekala Kameswara Rao, Vaddavalli (V), Sattenapalli Post, Guntur District, Andhra Pradesh – 522403.
2. राजस्व/The Revenue – Dy. Commissioner of Income Tax, Central Circle, Income Tax Building, Auto Nagar, Near 100 Feet Road, Vijayawada.
3. The Principal Commissioner of Income Tax (Central), Visakhapatnam.
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax-3, Visakhapatnam.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT, Visakhapatnam
6. गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam