

आयकर अपीलीय अधिकरण न्यायपीठ नागपूर में ।
IN THE INCOME TAX APPELLATE TRIBUNAL, NAGPUR

(Through Virtual Court)

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.73 to 79/NAG/2018
निर्धारण वर्ष / Assessment Years : 2009-10 to 2015-16

Sunanda Gadge
Legal Heir of Late Shri Chandrakant Gadge,
151, Vijayanand Society,
Narendra Nagar, Nagpur – 440015

PAN : AGJPG9383R

.....अपीलार्थी / Appellant

बनाम / V/s.

ACIT, Central Circle-1(2),
Nagpur

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Maurya Pratap

सुनवाई की तारीख / Date of Hearing : 25-07-2023

घोषणा की तारीख / Date of Pronouncement : 26-07-2023

आदेश / ORDER

PER BENCH :

All these appeals by the assessee against the common order dated 22-01-2018 passed by the Commissioner of Income Tax (Appeals)-3, Nagpur [‘CIT(A)’] for assessment years 2009-10 to 2015-16.

2. Shri Umang Agrawal, Chartered Accountant present and submits that he has no instructions from the assessee to prosecute these appeals before this Tribunal and he requested to permit him to withdraw his power of attorney. Therefore, power of attorney filed by Shri Umang Agrawal for

the assessee is withdrawn. The assessee called absent and set ex-parte. Therefore, we proceed to dispose off all the appeals by hearing the ld. DR and perusing the material available on record.

3. Since, the issues raised in all the appeals are similar basing on the same identical facts. Therefore, with the consent of ld. DR, we proceed to hear all the appeals together and to pass a consolidated order for the sake of convenience.

4. First, we shall take up appeal in ITA No. 73/NAG/2018 for A.Y. 2009-10.

5. The assessee raised two grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A) justified in confirming the addition made by the AO ex-parte of the assessee in the facts and circumstances of the case.

6. At the outset, we note that a search and seizure action u/s. 132(1) of the Act was conducted in the case of Vastu Group on 09-01-2015. The AO requested the assessee to file return of income and in response to which no return of income was filed by the assessee. Again a notice u/s. 142(1) of the Act issue and served on the assessee, but however, no response from the assessee in filing the return of income. On perusal of the assessment order, it is noted that the AO having no response from the assessee proceeded to complete the assessment to his best judgment u/s. 144 of the Act and accordingly, he assessed the total income of the assessee at Rs.60,19,360/- u/s. 144 of the Act. We note that the assessee challenged the same before the CIT(A), wherein, we note that no response on behalf of the assessee in the First Appellate proceedings also. The CIT(A) having no

alternative confirmed the order of AO ex-parte of the assessee. The ld. DR admitted the same and reported no objection in remanding the matter to the file of CIT(A) for his fresh consideration. Therefore, in the interest of justice and taking into consideration the facts and circumstances of the case, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the assessee are allowed for statistical purpose.

7. In the result, the appeal of assessee is allowed for statistical purpose.

ITA Nos. 74 to 79/NAG/2018, A.Ys. 2010-11 to 2015-16.

8. We find that the facts in ITA Nos. 74 to 79/NAG/2018 are identical to ITA No. 73/NAG/2018 except the variance in amount. Since, the facts in ITA Nos. 74 to 79/NAG/2018 are similar to ITA No. 73/NAG/2018, the findings given by us while deciding the appeal of assessee in ITA No. 73/NAG/2018 would *mutatis mutandis* apply to ITA Nos. 74 to 79/NAG/2018, as well. Accordingly, the appeals of assessee are allowed for statistical purpose.

9. To sum up, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 26th July, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 26th July, 2023.
रवि

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-3, Nagpur
4. The Pr. CIT (Central), Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपूर,
/ DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune