

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.1485 & 1486/Del/2019  
Assessment Year: 2013-14 & 2014-15

<b>Sanjeev Kumar 48, J K Apartments, Paschim Vihar, New Delhi-110063 PAN No.BNQP3461D</b>	<b>Vs</b>	<b>ITO Ward- 41 (3) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

ITA No.1487 & 1488/Del/2019  
Assessment Year: 2013-14 & 2014-15

<b>Sanjeev Jindal &amp; Sons HUF 48, JK Apartments, Paschim Vihar, NewDelhi- 110063 PAN No.AAWHS1319C</b>	<b>Vs</b>	<b>ITO Ward- 41 (3) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Dinesh Mohan Sinha, Advocate
Respondent by	Sh. Anuj Garg, Sr DR

Date of hearing:	17/08/2023
Date of Pronouncement:	17/08/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

ITA No.1485/Del/2019 and 1486/Del/2019 are two separate appeals by the Sanjeev Kumar preferred against the two

separate orders of the CIT(A)-14, New Delhi dated 19.12.2018 and 20.12.2018 pertaining to A.Y.2013-14 and 2014-15.

2. ITA No.1487/Del/2019 and 1488/Del/2019 are two separate appeals by Sanjeev Jindal and sons HUF preferred against two separate orders of the CIT(A)-14, New Delhi dated 18.12.2018 and 19.12.2018 pertaining to A.Y. 2013-14 and 2014-15.

3. The grievance of the assessee in the captioned appeals are identical and, therefore, all the appeals are taken up together for disposal for our convenience.

4. The common grievance in all the appeals relates to the application of GP rate for non production of books of account during the assessment proceedings.

5. We find that on identical facts in one of the appeals of the family namely Suruchi Jindal this Tribunal in ITA No.1018/Del/2019 and 1019/Del/2019 was seized with identical grounds of appeal on identical facts and decided as under :-

*“8. We have carefully perused the orders of the authorities below. The basis of the assessment is that when the assessee was asked to produce the books of accounts it was submitted in its reply that the books of accounts cannot be produced due to the reasons that the books of accounts has been submitted to DVAT*

*department. The assessee also submitted a copy of the public notice for sealing of premises issued by the DVAT and Enforcement Department Delhi. These facts are coming out of the assessment order itself, therefore, we are convinced that the assessee was prevented by reasonable and sufficient cause for not producing the books of accounts during the assessment proceedings as well as the appellate proceedings, therefore, in the interest of justice and fair play we deem it fit to restore both the appeals to the files of the AO. The AO is directed to examine the books of accounts and decide the issue afresh after affording a reasonable and sufficient opportunity of being heard to the assessee and the assessee is directed to produce the books of accounts for verification.*

*9. In the result, both the appeals are allowed for statistical purpose.”*

9. In the result, all the appeals are allowed for statistical purpose.

10. Decision announced in the open court on 17.08.2023.

Sd/-  
**[YOGESH KUMAR US]**  
**JUDICIAL MEMBER**

Dated: .08.2023  
\*Neha\*

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**