

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR  
BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. No. 437/Asr/2009**  
Assessment Year: 2005-06

M/s Vivek Prints,  
Batala Road  
Amritsar  
[PAN: AAAFV 9902G]  
**(Appellant)**

**Vs.** Income Tax Officer,  
Ward 4(4), Amritsar  
  
**(Respondent)**

Appellant by: Sh. R. K. Magow CA,

Respondent by: Sh. Radhey Shyam Jaiswal, Sr. DR

Date of Hearing: 17.08.2023  
Date of Pronouncement: 23.08.2023

**ORDER**

**Per Dr. M. L. Meena, AM:**

This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals), Jammu, Headquarters at Amritsar, in respect of Assessment Year: 2005-06.

2. At the outset, the Ld. council for the assessee vide appellant's application dated 17.08.2023 submitted that the Civil Court has not yet

given any decision regarding shame/ fraudulent transactions disputed by the AO and the CIT(A) and the next date of hearing is fixed in the civil court on 03.11.2023. He pleaded that the appeal proceedings in the present appeal may be abated with the right to the assessee to revive the appeal on the decision from the civil court regarding the shame/fraudulent transactions to enable it to justify its claim before the Tribunal.

3. Per Contra, the learned additional CIT (DR) has no objection to the request of the council of the assessee.

4. Having heard both the sides, perusal of record and impugned orders it is admitted fact on record that the issue raised in grounds before us are sub judice before the Civil Court where it has not yet given any decision regarding shame/ fraudulent transactions pertaining to the disputed additions made by the AO and confirmed by the CIT(A). In view of that matter, we accept the grievance of the appellant genuine, and accordingly, the appeal proceedings in the present appeal is abated with the right to the assessee to revive the appeal on the decision from the civil court regarding the shame/fraudulent transactions. Accordingly, this appeal is abated.

5. In the backdrop of the above discussion, the subject appeal is disposed of in the terms indicated above.

*Order pronounced in the open court on 23.08.2023*

**Sd/-**  
**(Anikesh Banerjee)**  
**Judicial Member**

**Sd/-**  
**(Dr. M. L. Meena)**  
**Accountant Member**

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Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

True Copy  
By Order