

THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCHES : NAGPUR

(THROUGH VIRTUAL HEARING)

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

AND

**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

ITA.Nos.153 to 159/Nag./2018  
Assessment Years: 2006-07 to 2012-13

<b>Shri Ahmed Jiwani</b> E-2, Flat No.105,106, Karimabad Society, Chhindwara Road, Nagpur - 440013	vs.	<b>Assistant Commissioner of Income Tax</b> Central Circle 1(2), Nagpur
PAN: AEAPJ5244B		
(Appellant)		(Respondent)
For Assessee :	Shri Mukesh Agrawal, CA	
For Revenue :	Shri Kailash Kanojiya, Sr.DR	
Date of Hearing :	28.08.2023	
Date of Pronouncement :	22.09.2023	

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

These assessee's seven appeals ITA Nos. 153 to 159/Nag./2018 for A.Ys. 2006-07 to 2012-13, arise against the CIT(A)-3, Nagpur's as many orders; all dated 30.01.2018, passed in Case Nos. CIT(A)-3/322/2014-15 to CIT(A)-3/325/2014-15, CIT(A)-3/327/2014-15 , CIT(A)-3/328/2014-15 & CIT(A)-3/326/2014-15; respectively. Relevant proceedings herein are u/s. 143(3) r.w.s. 153A (former six assessment years) and u/s. 143(3)of the Income Tax Act, 1961 ["In short Act"] in the last assessment year 2012-13.

2. Heard both the parties at length. Case files perused.

3. It emerges during the course of hearing at the outset that these assessee's seven appeals have arisen from the department's common search action dated 24.01.2012 culminating in initiation of Section 153A proceedings/assessments; all dated 28.03.2014 in former six assessment years and Section 143(3) assessment in the last assessment year 2012-13. There is hardly any dispute between the parties that the Assessing Officer had made various additions in the above stated assessments which stand partly confirmed in the CIT(A)'s corresponding orders under challenge before us.

4. Both the learned representatives vehemently reiterated their respective stands before us. Ld. counsel more particularly argued that both the lower authorities have erred in law and on facts in making various additions of capital, credits, investments and cash deposits; treating the same as having remained "unexplained" at the assessee's behest, in all these assessment years. The Revenue has chosen to place strong reliance on the CIT(A)'s detailed findings in all these cases to the extent the Assessing Officer's action making the above stated additions has been confirmed.

5. We advert to the CIT(A)'s appeal identical findings in all these assessment years and note that he has nowhere decided the assessee's corresponding substantive grounds challenging various additions; by framing points of determination followed by a detailed adjudication thereupon, as contemplated u/s. 250(6) of the Act. Neither of his seven orders turns out to be an exception to this effect which could be pin-pointed at the Revenue's behest. Ld.

CIT.DR could hardly refer any detailed discussion in the CIT(A)'s orders wherein the latter has proceeded to confirm the impugned additions in light of the corresponding incriminating and other material as per law. Faced with this situation, we deem it proper to restore all these assessee's substantive grounds back to the CIT(A)'s afresh appropriate adjudication as per law preferably within three effective opportunities of hearing. We order accordingly.

6. Delay; if any, stands condoned in light of assessee's affidavit(s) dated 20.11.2018 solemnly explaining the corresponding mitigating circumstances beyond his control.

7. These assessee's seven appeals ITA Nos. 153 to 159/Nag./2018 are accepted for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 22.09.2023

**Sd/-**

[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated 22.09.2023  
S.K.SINHA

**Sd/-**

[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

True Copy

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1.	The appellant
2.	The respondent
3.	The Ld. CIT(A) concerned.
4.	The CIT concerned
5.	D.R. ITAT, Nagpur Bench, Nagpur
6.	Guard File.

//By Order//

Assistant Registrar,  
ITAT, Pune Benches, Pune.