

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR.**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER  
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

**I.T.A. Nos. 111 to 112/Jodh/2022 A.Ys.: 2017-18 to 2018-19  
C.O. No.1/Jodh/2022 A.Y.: 2019-20**

Sanjay Singhal, Main Market Mount Abu Rajasthan [PAN: AQIPS3862Q] <b>(Appellant)</b>	<b>Vs.</b>	Dy. Commissioner of Income Tax, Central Circle-1, Jodhpur.  <b>(Respondent)</b>
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**I.T.A. No. 101/Jodh/2022 A.Y.: 2019-20**

Dy. Commissioner of Income Tax, Central Circle-1, Jodhpur.  <b>(Appellant)</b>	<b>Vs.</b>	Sanjay Singhal, Main Market Mount Abu Rajasthan [PAN: AQIPS3862Q] <b>(Respondent)</b>
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**I.T.A. Nos. 108 to 110/Jodh/2022 A.Ys.: 2013-14 to 2015-16**

Rajkumari Singhal, Main Market Mount Abu Rajasthan [PAN: ALDPS4874J] <b>(Appellant)</b>	<b>Vs.</b>	Dy. Commissioner of Income Tax, Central Circle-1, Jodhpur. <b>(Respondent)</b>
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<b>Appellant by</b>	<b>Sh. Surendra Mehta, Adv.</b>
<b>Respondent by</b>	<b>Sh. Lovish Kumar, CIT. DR</b>

<b>Date of Hearing</b>	<b>19.10.2023</b>
<b>Date of Pronouncement</b>	<b>21.12.2023</b>

**ORDER**

**Per:Bench:**

A batch of six (06) appeals of the two assessee and Cross Objection of the revenue were filed against the order of the Id. Commissioner of Income Tax (Appeals) -2, Udaipur, [in brevity 'the CIT (A)'] order passed u/s 250(6) of the Income Tax Act 1961, [in brevity 'the Act'] for A.Ys. 2013-14 to 2015-16 & 2017-18 to 2019-20. The impugned orders were emanated from the order of the Id. DCIT, Central Circle Jodhpur, (in brevity the AO) order passed u/s 153A of the Act.

2. At the outset, both the assessee and the revenue had filed the cross appeals by challenging the order of the Id. CIT(A). All the issues are common for both the parties. Accordingly, All the appeals are taken together, heard together and disposed of together for the sake of convenience **ITA No. 111/Jodh/2022** of the assessee and **ITA No.101/Jodh/2022** of the revenue are taken as lead case.

**ITA No.111/Jodh/2022**

3. The assessee has raised the following grounds which are as under:

*“1. The Ld. CIT(A) has erred in law and on facts in granting relief to the assessee.*

2. *Whether Ld. CIT(A) is justified in holding proportionate ownership of silver items/silver bullion, valuing to Rs. 16,03,446/-" between all family members which actually belongs to the assessee himself, and is thus contrary to the facts*

3. *Whether on the facts and in the circumstances of the case, the Ld. CIT(A) was justified in deleting the addition of Rs. 20,50,000/- made by the AO u/s 69C of the Income-tax Act, 1961 ' without considering the finding given by the AO on the basis of seized documents.*

4. *Whether on the facts and in the circumstances of the case, the Ld. CIT(A) was justified in deleting the addition of Rs. y 2,51,00,000/- made by the AO u/s 68 of the Income-tax Act, 1961 without considering the fact that the admission of the assessee was based upon the seized documents and was obtained without any coercion whatsoever. Further, the retraction of surrender was made after elapse of six months and indicates to afterthought*

5. *The appellant craves leave or reserves right to amend, modify, alter, add or forego any ground(s) of appeal at any time before or during the hearing of this appeal."*

4. The grounds of the revenue are extracted as under:

*“1. That Search u/s 132 conducted in the case of appellant and her husband is illegal, totally wrong and without jurisdiction, therefore, the subsequent assessment is also ab-initio illegal and without jurisdiction. The appellant has strong presumption that there was not satisfaction note prior to issuance of search warrant. The learner First Appellant Authority was not correct in sustaining the illegal search action of the department in spite of specific directions of the Hon'ble Jurisdictional High Court to examine the issue of 'satisfaction note'.*

*2. That looking to the facts and circumstances of the case the CIT(A) was not justified in confirming an addition of Rs. 56,400/- made by the AO, without appreciating the submission made by the appellant.*

*3. That looking to the facts and circumstances of the case the Ld. CIT(A) was not justified in confirming an addition of Rs. 1,10,000/-.*

*4. That the looking to the facts and circumstances of the case the Ld. CIT(A) was not justified in confirming an addition of Rs. 5,17,176/- made u/s 56(2)(vii)(b) without appreciating the submission made to the AO as well as to the Ld. CIT(A) by the assessee.*

*5. That the appellant craves liberty to add, alter or amend any other ground at the time of hearing of the appeal.”*

5. The brief facts of the case are that the appellant is running a shop namely Baba Sanjay Store at Sadar Bazar, Mount Abu and also running hotel business at various locations at Mount Abu. The appellant is also 17% shareholder in a partnership firm named as Hotel Archana Resort (Hotel Royal Palace), Mount Abu. Appellant filed his original return of income u/s 139 of the Act, on 22.03.2018 for the AY 2017-18 declaring a total income at Rs. 8,52,660/-. The assessee was availed the provision of Section 44AD of the Act, during filing of return U/s 139(1) of the Act. A search and seizure operation u/s 132 of the Act was carried out on 14.06.2018 at the business premises of Adarsh Co-operative Society Ltd. of Sirohi and its related persons. Subsequently, search proceedings were also carried out at the business/residential premises of the appellant and members of his family on 19.06.2018 wherein several incriminating documents alongwith cash, jewellery and other valuables were found and seized. In search the assessee was presumed to be the Director of Adarsh Credit Co-operative Society Ltd (in short ACCSL) by the revenue. Pursuant to this, AO issued a notice u/s 153A of the Act to the appellant on 15.01.2019 in compliance of which the appellant filed his return of income on 14.02.2019 for the AY 2017-18 declaring a total income of Rs. 8,65,290/-. Finally, the AO completed the assessment u/s 153A r.w.s. 143(3) of the Act vide order dated 14.08.2021 at a total income of Rs. 16,94,820/- by making an

addition of Rs. 1,45,950/- made by the Id. AO on account of suppression of sale revealed from the seized documents and treated as undisclosed profit. A further additions of Rs.56,400/~ and Rs.1,10,000/- were made by the Id. AO on account unaccounted cash expenditure u/s 69C of the Act on the basis of seized documents. Another addition of Rs. 5,17,176/- was made by the Id. AO by treating the same as deemed income u/s 56(2)(vii)(b) of the Act. The assessee has full protest that assessee is not related with the ACSL. Aggrieved assessee filed an appeal before the Id. CIT(A) and raised the legal i.e. legality of search, jurisdiction and violation of natural justice. The assessee had challenged the validity of search before the **Hon'ble Rajasthan High Court, Civil Writ Petition No.1990 of 2022**. The operative paragraph of Hon'ble Court is as below: -

*“Under the circumstances of the case, we are inclined to direct the Appellate authority to decide the petitioners’ appeal within a period of three months from the date of receipt of the copy of this order.*

*The contention made by the petitioners before this Court including the challenge to the aspect of ‘reason to believe and satisfaction’ shall be examined as permissible under the law. The appeal is disposed off accordingly.”*

As per the assessee the ld. AO without considering the order of Hon'ble Court had passed the order and also avoid examining the issue of 'reason to issue and satisfaction note'. The appeal was partly allowed. The aggrieved assessee filed the appeal before us by challenging both legal and factual issues.

**ITA No. 111/Jodh/2022**

6. In this appeal, the ld. AR of the assessee vehemently argued and prayed that the first legal issue is to be taken for adjudication. The ld. AR invited our attention to the Affidavit duly executed by the assessee **APB pages 76-77** and mentioned that the assessee is not related with ACCSL. The assessee enclosed the copy of PAN card, **APB page 82** bearing no-AQIPS3862Q. Whereas the property of the assessee was attached by the Directorate of Enforcement (ED) on basis of the Pan-APEPS7895G which is not related to the assessee. The relevant part of summon of ED dated 16/04/2019 bearing the relevant paragraph is reproduced as below: -



प्रवर्तन निदेशालय, भारत सरकार

क्षेत्रीय कार्यालय, द्वितीय तल, जीवन निधि-2  
एल.आई.सी. बिल्डिंग, भवानी सिंह मार्ग, जयपुर- 302005

**DIRECTORATE of ENFORCEMENT**  
**GOVERNMENT OF INDIA**

Zonal Office, Second Floor, Jeevan Nidhi - II,  
LIC Building, Bhawani Singh Road, Jaipur - 302005  
Tel:- 0141-2741173-75 Fax: - 0141-2744380  
ई-मेल: ed\_jaipurzone@nic.in

F. No. : ECIR/01/JPZO/2019/AD(SK) / 2734

Date: 11.11.2019

To,

The Additional Inspector General, (Stamp & Registration)  
4<sup>th</sup> Floor, Vitth Bhawan, Jyoti Nagar,  
Lalkothi, Jaipur.

Sub: - Investigation against M/s Adarsh Credit Co-operative Society Ltd. under the provisions of Prevention of Money Laundering Act, 2002 - reg.

Sir,

Vide this office's letter of even number dated 08.04.2019 it was intimated that this directorate is conducting investigation against M/s Adarsh Credit Co-operative Society Ltd. under PMLA, 2002. Vide the same letter, a list containing names of suspicious persons and projects were forwarded to restrict sale/purchase of properties without 'NOC' of this office.

2. Subsequently, during the course of investigation, it is revealed that the particulars in respect of Shri Sanjay Singhal were inadvertently forwarded incorrect and his PAN number was mentioned AQIP53862Q instead of APEPS7895G. In view of the above, it is requested that restriction on sale/purchase of property without 'NOC' of this office may be imposed on properties of Sanjay Singhal, S/o Shri Hanuman Prasad Singhal with PAN APEPS7895G and properties of Sanjay Singhal, S/o Shri Nanagram Singhal with PAN AQIP53862Q may be released from prohibitory order issued vide letter dated 08.04.2019 requiring 'NOC' before registration of sale/purchase deeds of his properties. Directions in this regard may please be issued to respective sub-registrars.

The Id. AR in argument further placed that the Id. CIT(A) is binding on the order of jurisdictional high court. The Id. AR had drawn our attention in APB pages 89

to 94 related list of directors of ACCSL. But there are no names of assessee and her wife. The details of identity of assessee and the identity of other PAN holder under same name are as follows:-

<i>Sr.No</i>	<i>Particulars</i>	<i>SanjaySinghal,</i>	<i>Sanjay Singhal,</i>
		<i>Mount Abu</i>	<i>Abu Road</i>
<i>1.</i>	<i>Father's name</i>	<i>Nanag ram</i>	<i>Hanuman Prasad</i>
<i>2.</i>	<i>Address</i>	<i>SadarBazar, Mount Abu</i>	<i>Subhash Market, Abu road</i>
<i>3.</i>	<i>Connections [if any] with ACCSL</i>	<i>No connection</i>	<i>Director of ACCSL</i>
<i>4.</i>	<i>PAN No.</i>	<i>AQIPS3862Q</i>	<i>APEPS7895G</i>
<i>5.</i>	<i>Aadhaar Card No.</i>	<i>5986941819769</i>	<i>834193305223</i>
<i>6.</i>	<i>Date of Birth</i>	<i>06.08.1968</i>	<i>27,04.1974</i>
<i>7.</i>	<i>Mobile number</i>	<i>9828251986</i>	<i>8107139044</i>

The AR placed that the search was not conducted on 'reason to belief' but to 'surmise and conjecture'.

7. The ld. DR vehemently argued and relied on the order of the ld. CIT(A). The relevant part of the CIT(A)'s order page 16 to 20 for A.Y. 2017-18 is duly reproduced as below:

*“4.2 I have considered the facts of the case and written submissions of the appellant as against the observations/findings of the AO in the assessment order for the year under consideration. The contentions/submissions of the appellant are being discussed and decided as under:-*

*(i) Vide Ground of appeal no. 1, the appellant has challenged the validity of search proceedings u/s 132 of the Act by submitting that the proceedings against Sh.Sanjay Singhal, Mount Abu and his wife Smt.Raj Kumari Singhal have been initiated erroneously presuming him as "Sanjay Singhal, Abu Road - Director of Adarsh Credit Cooperative Society Limited" whereas he had no connection whatsoever with ACCSL either in past or present, and no such thing came to the notice of the authorities also during the course of search and seizure action. It was further contended that the search warrant, was wrongly issued in the case of appellant and Smt.Raj Kumari Singhal and that the search carried out qua the petitioners is void ab initio and de hors the law, and hence, the entire proceedings in furtherance thereto including the assessment orders for Assessment Years 2013-14 to Assessment Years 2019-20 and*

*demand raised in furtherance thereto are illegal and deserve to be quashed and set aside.*

*(ii) Before me, the appellant has filed a copy of order dated 15.02.2022 passed by the Hon'ble High Court, Principal Bench, Jodhpur in DB Civil Writ Petition No. 1990 of 2022 n the case of Sanjay Singhal S/o Nanagram Singhal, Mount Abu and Smt. Rajkumari Singhal W/o Sanjay Singhal, Sadar Bazar, Mount Abu, In the operating para of the order, the Hon'ble High Court stated and directed as under:*

*“Under the circumstances of the case, we are inclined to direct the Appellate authority to decide the petitioners’ appeal within a period of three months from the date of receipt of the copy of this order.*

*The contention made by the petitioners before this Court including the challenge to the aspect of ‘reason to believe and satisfaction’ shall be examined as permissible under the law. The appeal is disposed off accordingly.”*

*(iii) I have considered the facts of the case, submissions of the appellant and the judicial pronouncements relied upon by the Ld.AR of the appellant and the directions of the Hon'ble Rajasthan High Court in the case of the appellant as reproduced supra. The fact remains that in this case, a search warrant was issued in the name of the appellant and his family members, consequent to which a search was carried out at the*

*residential and business premises of the appellant and his family members on 19.06.2018 wherein several incriminating documents alongwith cash, jewellery' and other valuables were found and seized. Pursuant to this, notice u/s 153A of the Act was issued to the appellant for the A.Y.2013-14 to 2018-19 and u/s 143(3) for the A.Y.2019-20 and assessments were framed thereon.*

*(iv) It is observed that vide the aforesaid order, the Hon'ble Rajasthan High Court has directed to examine the challenge made by the appellant in respect of 'reason to believe and satisfaction' as permissible under the law. Therefore, respectfully following the directions of the Hon'ble Court, I find that legally speaking, as on date, there is an Explanation inserted in section 132 by the Finance Act, 2017 with retrospective effect from 1.4.1962 prohibiting appellate authorities to go into the reasons recorded by the concerned authorities for directing search against the assessee which reads as follows:*

*Explanation For the removal of doubts, it is hereby declared that thereason to believe, as recorded by the income-tax authority under this subsection, shall not be disclosed to any person or any authority or the AppellateTribunal."*

*(v) Being so, this amendment will have effect in the present case also. Therefore, legally speaking, the CIT(A) cannot go into the*

*question of legality of search. Reliance is also placed on a judgment of Hon'ble Apex Court rendered in the case of N. K. Jeweller's vs, CIT as reported in 85 Taxmann.com 351. In this case, it was held that in view of the amendments made in section 132 by Finance Act, 2017, the reason to believe or reason to suspect as the case may be, shall not be disclosed to any person or authority or Appellate Tribunal as recorded by the Income Tax Authority u/s 132.*

*(vi) Reliance is also placed on a judgment of Hon'ble Karnataka High Court rendered in the case of Pratibha Jewellery House vs. CIT as reported in 88taxsnann.com 94 tannann.com 94 wherein the retrospective amendment in section 132 w.r.e.f. 01.04.1962 was taken note of and the writ petition was dismissed by the Hon'ble Court by holding that the law was amended by insertion of aforesaid Explanation by the Parliament in section 132 by the Finance Act, 2017 w.r.e.f. 1.4.1962 and it was held that the Appellate Authorities could not go into the reasons recorded by the concerned Income Tax Authority for directing Search action. In view of this, it was held that the assessee is precluded in challenging the validity of search action before the Tribunal.*

*(vii) Thus legally speaking a search and seizure action is an administrative action and hence the said action is not appealable in the appeal court. If any person is aggrieved by*

*such administrative action then he can approach the court only under Article 226 of Constitution in writ remedy. For the stated reason, the statute has not provided any appellate remedy against the action u/s 132 of the Act either u/s 246A of the Act or u/s 253 of the Act. Thus the ground raised by the Id. AR of the appellant challenging the validity of search in the case of the appellant is legally not tenable before the CIT(Appeals).*

*(viii) However, in the light of the above directions of the Hon'ble Court and for execution of the order, a report was called from the Pr. DIT(Inv.) Rajasthan, Jaipur in order to examine the principal aspect of "reason to believe and satisfaction", since, it is the primary basis in the peculiar facts and circumstances of this case. It was specifically requested to provide the copy of satisfaction note and reasons to believe on the basis of which the search was conducted upon Sh. Sanjay Singhal S/o Sh. Nanagram Singhal with PAN AQIPS3862Q and Smt. Rajkumari Singhal W/o Sh. Sanjay Singhal with PAN: ALDPS4874J, Mount Abu.*

*(ix) The requisite factual report was submitted by the Pr. DIT (Inv.), Rajasthan, Jaipur wherein it was submitted that in view of Explanation given in section 132(l)(c) of the Income Tax Act, 1961, the reasons to believe, as recorded by the income tax authority under this sub-section shall not be disclosed to any person or any authority or the Appellate Tribunal. In view of*

*the aforesaid Explanation, it was submitted that they were not authorized to provide copy of the 'Satisfaction Note' to this office. It was further submitted that the case under discussion is related with the search action carried out by the Investigation Wing in the case of "Adarsh Credit Co-operative Society Ltd." Group. During the course of search operation, information was received from the search party regarding Mr. Sanjay Singhal and Mrs. Rajkumari Singhal, Sadar Bazar, Mount Abu, that they may possess the incriminating documents/unaccounted assets in the form of money, bullion, jewellery or other valuable articles of such companies as well as Adarsh Group or its key persons. On the basis of the information received, satisfaction was drawn, consequential warrant of authorization was issued and consequential search action was carried out on the premises of Mr, Sanjay Singhal named Sanjay Store, Sadar Bazar, Mount Abu.*

*(x) It was further brought to my notice that during the search on Mr. Sanjay Singhal and Mrs. Rajkumari Singhal at Sanjay Store, Sadar Bazar, Mount Abu, following incriminating documents/ unaccounted assets were found:-*

*(i) Agreements related to payment of cash amount Rs. 1.49 crore for purchase of Dawn Bungalow, Mount Abu. Such Agreement were part of seized documents and assessee has accepted cash payments during the search and post search*

*investigation. Assessee has also surrendered an amount of Rs. 1.49 crore as his additional income for F.Y. 2016-17 during search proceedings on the basis of these agreements, fii) Documents related to unaccounted unsecured loans and unaccounted cash transaction:-' During search and seizure action some documents related to unaccounted unsecured loans and unaccounted cash transactions were found and seized. These documents are related to Mr. Sanjay Singhal and his family members. Assessee has surrendered the amount of Rs. 2.51 crore as his additional income for the F.Y. 2018-19 during the search and seizure proceedings on the basis of these documents. Such documents were part of seized material.*

*(xi) The name of Mr. Sanjay Singhal (PAN-AQIPS 3862Q) and Mrs. Rajkumari Singhal (PAN-ALDPS4874J) was proposed for centralization and these are the same persons on whose residential premise, search and seizure action was carried out, and the warrant of authorization u/s 132(1) of IT Act was issued and executed on same persons.*

*(xii) In view of the facts of the case and discussion made above, it is observed that the search warrant was issued in name of Smt.Rajkumari Singhal and Sh. Sanjay Singhal, Sadar Bazar, Mount Abu. Admittedly, panchnama is also drawn in pursuance with the warrant of authorization in the case of the appellant. Even in the panchnama, the address of the place searched is the*

*same as that of the address of the appellant. Further, it is an undisputed fact that search was conducted in the case of the appellant in which his statement was recorded wherein he has admitted undisclosed income of Rs. 4 Or. as his undisclosed income. Thus, on perusal of the report of Pr.DIT (Inv.), Rajasthan, Jaipur and facts of the case, it is observed that there has been a due discharge of all statutory obligations and there is no violation or breach of any provisions of the Act. I find that the search was carried out in accordance with the provisions of section 132 of the act after serving valid warrant to the appellant and after drawing proper panchnama. There was no violation whatsoever as alleged by the learned AR.”*

8. We heard the rival submission and considered the documents available in record. First considering the legal issues the following questions are raised.

i. Whether the Id. CIT(A) is binding on the order of Hon’ble Jurisdictional High Court where the issue was duly not considered in appeal order.

ii. Whether the Id. CIT(A) is only binding on the Amendment of Finance Act that the law was amended by insertion of aforesaid Explanation by the Parliament in section 132 by the Finance Act, 2017 w.r.e.f. 1.4.1962 and it was held that the Appellate Authorities could not go into the reasons recorded by the concerned Income Tax Authority for directing Search action.

iii. Whether the Id. CIT(A) is totally silent about the relation of assessee and ACCSL related the search operation.

The search was primary initiated on ACCSL and the directors of ACCSL. The assessee is namesake with one of the directors of ACCSL. The error was identified the ED and directed accordingly about the PAN of assessee and namesake. The revenue is totally silent about the relation in between assessee and his relative with ACCSL. Hon'ble Jurisdictional High Court has directed the Id. CIT(A) to verify "*the reason to belief and sanction note*" as per the law.

On perusal of Explanation of section 132(1) we find the Id. CIT(A) is restricted to verify the same. The relevant explanation is reproduced as below: -

*:[Explanation. —For the removal of doubts, it is hereby declared that the reason to suspect, as recorded by the income-tax authority under this sub-section, shall not be disclosed to any person or any authority or the Appellate Tribunal.]*

*[(2) The authorised officer may requisition the services of,—*

*(i) any police officer or of any officer of the Central Government, or of both;  
or*

*(ii) any person or entity as may be approved by the Principal Chief Commissioner or the Chief Commissioner or the Principal Director General or the Director General, in accordance with the procedure, as may be*

*prescribed, in this regard, to assist him for all or any of the purposes specified in sub-section (1) or sub-section (1A) and it shall be the duty of every such officer or person or entity to comply with such requisition.]”.*

The evidence as filed by the assessee the PAN of the assessee is erroneously used during search which is correct PAN of assessee is AQIPS3862Q and wrong PAN was. APEPS7895G. The satisfaction note is for issuance of warrant of authorization under Section 132 (1) of the Act, and there cannot be any two views about the same. The Id. DR was not able to submit the documentary evidence about relation of ACCSL with assessee prior to interception. However, when confronted with the specific queries in this regard, he admitted that he cannot disclose – even to us in confidence, as to what was the information received. But we find that the search was conducted without proper reason and application of mind.

Here, we may add that the opinion which has to be formed is subjective, and though the jurisdiction of the Tribunal to interfere is restricted, and meticulously examine the information in order to decide whether an action under Section 132 is called for, yet at the same time we may emphasize that the power to search a person is a stringent power provided by law and this requires the officers to

scrupulously follow the mandate and the rigor of the law prior to authorizing such an action, and unless the conditions to exercise such power are shown to exist. We would have no hesitation in striking down such an action. We are compelled to interfere as there was complete lack of information prior to the action of search, exhibiting gross non application of mind and arbitrariness by the appropriate authorities. The reason to believe in the present case was non-existent prior to the search. Even after the search, the nexus with ACCSL was not established. The entire search U/s 132 is on wrong person which was conducted on namesake of the assessee, The assessee has repeatedly agitated the issue to revenue authorities and filed affidavit dated 25/04/2019, **APB pages 76-77**. The affidavit was remained without protest.

In our considered view the entire search is unjustified and illegal based on the wrong PAN. We direct to quash the demand and to dismiss the assessment order.

Accordingly, Ground of assessee is allowed. As, the order of revenue is quashed on basis of legal ground. Adjudication of merit is only remained for academic purpose.

9. As our observation in the **ITA No 111/Jodh/2022** is *mutatis mutandis* applicable to **ITA Nos. 112/Jod/2022 and ITA 108/Jodh/2022 to 110/Jodh/2022** and will be followed accordingly. As regards the **C.O. No.1/Jodh/2022** of the assessee is concerned, the bench observed that when the appeal of the assessee is allowed then the CO of the assessee has no relevance and the same has become infructuous.

10. In the result, the appeals of assessee bearing **ITA Nos.111/Jodh/2022 to 112/Jodh/2022 and ITA Nos. 108/Jodh/2022 to 110/Jodh/2022** are allowed and the appeal of the revenue in **I.T.A. No. 101/Jodh/2022** is dismissed.

**Order pronounced in the open court on 21.12.2023**

**Sd/-**

**(Dr. M. L. Meena)**  
**Accountant Member**

**Sd/-**

**(ANIKESH BANERJEE)**  
**Judicial Member**

Copy of the order forwarded to:

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

True Copy  
By Order