

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A No.81/NAG./2019  
Assessment Year 2013-2014

Smt. Saroj Ramesh Rander, Nagpur. PAN AAKPR0537M C/o. Shri Vijay Chandak, Advocate, Ayodhya, 119, Bajaj Nagar, Nagpur-440 010 State of Maharashtra.	vs	The Pr. CIT (Central, Aayakar Bhawan, Nagpur. Maharashtra.
Appellant		Respondent

For Assessee :	Shri Vijay Chandak, C.A.
For Revenue :	Shri Kailash Kanojiya, Sr. DR

Date of Hearing :	23.01.2024
Date of Pronouncement :	24.01.2024

**ORDER**

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

This assessee's appeal, for assessment year 2013-14, arises against the Pr. CIT, (Central), Nagpur's order dated 06.03.2019, involving proceedings u/s.263 of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case files perused.

2. It emerges during the course of hearing that the PCIT's impugned sec.263 revision directions hardly require us to deal with the relevant factual matrix at length. Suffice to say, he has invoked the statutory revision jurisdiction thereby

terming the Assessing Officer's sec.143(3) r.w.s. 153A assessment dated 27.11.2016 as an erroneous one causing prejudice to interest of the Revenue for the precise reason that there was some seized material found in the course of a "search" conducted on M/s. J B Jewels of Bagaria group showing jewellery purchases in her name to the tune of Rs.17,22,700/- which has nowhere been considered by the Assessing Authority. It is in this factual backdrop that the learned PCIT has directed the Assessing Officer to re-do the entire assessment afresh in very terms which leaves the assessee aggrieved.

3. We have given our thoughtful consideration to the vehement rival stands against and in support of correctness of the learned PCIT's lower revision directions and find no merit in Revenue's stand. This is for the clinching reason that the Assessing Officer herein had framed his assessment dated 27.11.2016 u/sec.153A r.w.s.143(3) of the Act in furtherance to the "search" action at assessee's premises who is part of Rander group whereas the PCIT has attributed his impugned failure on account of non-examination of the seized material found in M/s. J B Jewels of Bagaria group's search. Learned CIT-DR could hardly dispute that such a seized document in a different search could only lead to initiation of sec.153C proceedings against the assessee than forming part of

sec.153A assessment in issue. It is thus a fit case to hold that learned PCIT has erred in law and on facts in invoking sec.263 revision jurisdiction for revising an assessment framed u/sec.153A of the Act regarding some material which could only form subject matter of sec.153C proceedings. We thus accept the assessee's instant sole substantive ground for this clinching reason to annul the PCIT's impugned revision directions. Ordered accordingly.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 24.01.2024.

Sd/-  
(DR. DIPAK P. RIPOTE)  
ACCOUNTANT MEMBER

Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER

Pune, Dated 24<sup>th</sup> January, 2024

VBP/-

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The Jt. CIT, Central Range-1, Nagpur.
4. The DR, ITAT, "Nagpur" Bench, Nagpur.
5. Guard File.

BY ORDER,

// TRUE COPY //

Senior Private Secretary  
ITAT, Pune.