

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 Nos.92 to 94/NAG./2022
Assessment Years 2011-2012 to 2013-2014

Smt. Megha Amol Walke 6/A, Chhatrapati Nagar Square, Ring Road, Opp. Pragati Bhawan, Nagpur-440 015. State of Maharashtra. PAN ABWPW4511D	vs	The DCIT, Central Circle-2(1), Aayakar Bhawan, Civil Lines, Nagpur. Maharashtra. PIN 440 001
Appellant		Respondent

I.T.A Nos.95 to 101/NAG./2022
Assessment Years 2010-2011 to 2016-2017

Shri Amol Dewaji Walke 6/A, Chhatrapati Nagar Square, Ring Road, Opp. Pragati Bhawan, Nagpur-440 015. State of Maharashtra. PAN AALPW3672R	vs	The DCIT, Central Circle-2(1), Aayakar Bhawan, Civil Lines, Nagpur. Maharashtra. PIN 440 001
Appellant		Respondent

For Assesseees :	-None-
For Revenue :	Shri Kailash G. Kanojiya, CIT-DR

Date of Hearing :	25.01.2024
Date of Pronouncement :	30.01.2024

ORDER

PER BENCH :

The instant batch of ten appeals pertains to twin assesseees herein viz., Smt. Megha Amol Walke and Shri Amol Dewaji Walke. The former assessee Smt. Megha Amol Walke's

three appeals ITA.Nos.92 to 94/NAG./2022, for assessment years 2011-2012 to 2013-2014 arise against the CIT(A)-3, Nagpur's common order dated 20.12.2021 passed in case nos. CIT(A)-3/10552/10553/10554/2017-18 whereas the latter taxpayer Shri Amol Dewaji Walke has preferred his seven appeals ITA.Nos.95 to 101/NAG./2022, against the very CIT(A)'s common order of even date, in case nos.CIT(A)-3/10546/10547/10548/10549/10550/10551/10557/2017-18; for assessment years 2010-2011 to 2016-17, respectively. Relevant proceedings in all these cases are u/sec.153A r.w.s. 143(3) of the of the Income Tax Act, 1961 (in short "the Act").

Cases called twice. None appears at assessee's behest. They are accordingly proceeded ex-parte.

2. It emerges during the course of hearing that both these assesseees have filed their respective appeals emanating from the department's sec.132 search action dated 04.09.2015 culminating in sec.153A assessment making undisclosed addition(s) of varying sums; as the case may be. Mr. Kanojia vehemently argued that the learned Assessing Officer had rightly framed all these assessments strictly based on the seized incriminating material specifically pin-pointing the corresponding undisclosed income in the respective assessment years. He further highlighted the fact that these assesseees had also not put in appearance before the CIT(A) in

lower appellate proceedings and therefore, this is a fit instance to confirm the impugned additions ex-parte.

3. We have given our thoughtful consideration to the assessee's pleadings and the Revenue's vehement arguments. There could be hardly any dispute as per the CIT(A)'s identical discussion that he has first of all proceeded ex-parte against the assessee and, at the same time, he has confirmed the Assessing Officer's action in para 3.4 of these orders without either framing any points of determination or detailed adjudication thereupon, as contemplated u/sec.260(6) of the Act. Faced with the situation, we deem it appropriate in the larger interest of justice that these assessee's deserve one more innings before the learned CIT(A) in consequential proceedings. We order accordingly and leave it open for him to proceed in all these cases afresh in accordance with law, preferably within three effective opportunities of hearing in very terms. Ordered accordingly.

4. Identical delay of 83 days in filing of these appeals since the CIT(A) has passed his all lower appellate orders on 20.12.2021 i.e., during covid-2019 pandemic outbreak period between 15.03.2020 to 28.02.2022 which stands condoned as per hon'ble apex court's directions in *Cognizance for Extension of Limitation, In re 438 ITR 296 (SC)* read with judgment in *Cognizance for Extension of Limitation, In re 432 ITR 206 (SC)*

dated 08-03-2021 and 421 ITR 314, excluding the covid-19 pandemic outbreak period from for all intents and purposes under the limitation law.

5. To sum-up, the former assessee's three appeals I.T.A Nos.92 to 94/NAG./2022 and the latter assessee's seven appeals I.T.A Nos.95 to 101/NAG./2022, respectively, are allowed 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 30.01.2024.

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

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Pune, Dated 30th January, 2024

VBP/-

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT(A)-3, Nagpur.
4. The CIT (Central), Nagpur
5. The DR, ITAT, "Nagpur" Bench, Nagpur.
6. Guard File.

BY ORDER,

// TRUE COPY //

Senior Private Secretary
ITAT, Pune.