

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

**BEFORE SHRI A.D. JAIN, VICE PRESIDENT &
DR KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos. 384 to 388/CHD/2023

निर्धारण वर्ष / Assessment Years : 2014-15 to 2018-19

M/s Pancham Jewellers Pvt Ltd., # 22, Shaheed Bhagat Singh Colony, Rajpura 140401	Vs. बनाम	The DCIT, Central Circle, Patiala
स्थायी लेखा सं./PAN No: AADCP5151F		
अपीलार्थी/ APPELLANT		प्रत्यर्थी/ RESPONDENT

(HYBRID HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA

राजस्व की ओर से/ Revenue by : Smt. Garima Singh, CIT DR

सुनवाई की तारीख/Date of Hearing : 30.04.2024

उद्घोषणा की तारीख/Date of Pronouncement : 01.05.2024

आदेश/Order

Per Bench:

The appeals in these cases have been filed by the Assessee against the separate orders of the Id. CIT(A)-5, Ludhiana, each dated 29.04.2023, for different assessment years.

2. Since the issues involved are almost identical in all the above appeals and the appeals were heard together, therefore, these are

being disposed of by this common order for the sake of convenience and brevity.

3. The grounds raised by the assessee in **ITA No. 384/Chd/2023** for the Assessment year 2014-15 are reproduced as under: -

1. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A)-5, Ludhiana in Appeal No. 10502/IT/CIT(A)-5/ (496)/Ldh/2019-20 has erred in passing order dtd. 19.04.2023 in contravention of provisions of S. 250 of the Income Tax Act, 1961 (hereinafter referred to as "Act").*
2. *That on the facts, circumstances and legal position of the case, the Worthy CIT(A) has erred in upholding the action of the Ld. AO where he wrongly added data regarding images found in the mobile phones belonging to Shri Karan Aggarwal and making addition of Rs.54,04,600/- by invoking the provisions of Section 69B as alleged unaccounted investment in purchase of gold, while unreasonably rejecting the explanations provided by the appellant.*
3. *That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in passing the impugned order without affording reasonable opportunity of being heard and at the same time, there existed reasonable cause for non-appearance before the Worthy CIT(A) and hence the said order deserves to be set-aside.*

4. *That the appellant craves leave for any addition, deletion or amendment in the grounds of appeal on or before the disposal of the same.*

4. Brief facts of the case are that a search operation u/s 132 of the Income Tax Act, 1961 (in short 'the Act') was conducted in Aggarwal Group of cases on 12.04.2017. The Assessing Officer passed order u/s 143(3) / 153 A of the Act on 26.12.2019 making additions on the basis of images found in the mobile of Shri Karan Aggarwal. Aggrieved with the additions made by the Assessing Officer, the Assessee preferred an appeal before the CIT(A)-5, Ludhiana. Various notices were issued and opportunities were given to the Assessee by the CIT(A). As per the CIT(A)'s order, total seventeen opportunities / notices over a period of three years' time starting from March, 2020 to April, 2023 were given to the Assessee but the Assessee availed none of these opportunities to present the case before the CIT(A). Either there was non-appearance on the part of the Assessee or adjournment was sought. Keeping in view this fact, Assessee's claim that adequate opportunities were not given to the Assessee is not acceptable. However, the Assessee has filed a common Affidavit in all appeals, i.e., ITA Nos. 384 to 388/Chd/2023 dated 27.4.2024 wherein, it has been claimed as under:

“3. *That the Income tax assessment cases of the company for AYs 2014-15 to 2018-19 was framed*

u/s 143(3)/ 153A by Ld. DCIT, Centre-Circle-Patiala on 26.12.2019 where-against assessee filed appeals on 28.01.2020 before Worthy CIT(A). Apart from these appeals, appeal against the assessment orders passed against other assessees of the appelland group were also filed which were pending before him when the subject appeals were dismissed.

4. *That during the appellate proceeding, appelland sought adjournments in all of the above appeals and also in the other group appeals. The appelland was informed that the group cases have been adjourned. However, the subject appeals were subsequently found to have not been adjourned and have been dismissed ex-parte. Some of the facts and issues in the subject appeals and other group appeals are common.*

5. The ld. DR, on the other hand, defended the order of the ld. CIT(A) on the basis that the Assessee is non-cooperative as it is evident from the order of the CIT(A).

6. We have considered the ld. CIT(A)'s findings in his order and Assessee's prayer that the appeal should be remanded back to the ld. CIT(A) for adjudication on merit. We are of the view that there may be a genuine misunderstanding to the Assessee that all the cases have been adjourned including this case under appeal. Therefore, in the interest of justice, the matter is remitted to the file of the CIT(A), to be decided afresh on merit, in accordance with law, on affording due and

adequate opportunity of hearing to the Assessee. The Assessee, no doubt, shall cooperate in the fresh proceedings before the CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

7. In the result, for statistical purposes, the appeal of the Assessee stands allowed.

ITA Nos. 385 to 388/Chd/2023 (AYs 2015-16 to 2018-19)

8. In these four appeals, both the parties submitted that the facts and circumstances of these cases are identical and similar contentions as raised in ITA No. 384/Chd/2023 may be considered. Therefore, our findings and directions contained in ITA No. 384/Chd/2023 shall apply mutatis mutandis in these appeals too and these appeals are also disposed in the same terms. Accordingly, these appeals of the Assessee stand allowed for statistical purposes.

9. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 01.05.2024.

Sd/-

**(A.D. JAIN)
Vice President**

“आर.के.”

Sd/-

**(DR KRINWANT SAHAY)
Accountant Member**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT,
CHANDIGARH
5. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar