



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

IT(ss)A No.1/Jab/2022

Assessment Year : 2011-12

ITA No.82/Jab/2022

Assessment year:2013-14

ITA No.83/Jab/2022

Assessment Year: 2015-16

DCIT,Central Circle, 291, Ramnath Building, Napier Town, Jabalpur	Vs.	Ms. Himangini Singh, Legal heir of Late Shri Kamaljeet singh Ahluwalia, 005, Ground Floor, Copia Corporate Suites, Jasola, New Delhi
PAN/GIR No.ABCPA 6635 Q		
(Appellant)	..	(Respondent)

IT(ss)A No.2 /Jab/2022

Assessment Year : 2011-12

ITA No.81/Jab/2022

Assessment Year:2013-14

Ms. Himangini Singh, Legal heir of Late Shri Kamaljeet Singh Ahluwalia, 005, Ground Floor, Copia Corporate Suites, Jasola, New Delhi	Vs.	DCIT,Central Circle, 291, Ramnath Building, Napier Town, Jabalpur
PAN/GIR No. ABCPA 6635 Q		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri Sanjay Kumar, CIT DR

Date of Hearing : 09/07/2024
Date of Pronouncement : 09/07/2024

ORDER

Per Bench

IT(ss)A No.1/Jab/2022 and IT(SS) No.2/Jab/2022 are cross appeals filed by the revenue and assessee against the order of Id CIT(A)-30, New Delhi dated 31.3.2022 in Appeal No.10036/2014-15 for the assessment year 2011-12.

2. ITA Nos.81 & 82/Jab/2022 are the cross appeals filed by the assessee and revenue against the order dated 6.6.2022 of Id CIT(A)-3, New Delhi in Appeal No.10211/2016-17 for the assessment year 2013-14.

3. ITA No.83/Jab/2022 is the appeal filed by the revenue against the order of Id CIT(A)-30, New Delhi in Appeal No.10162/2017-18 dated 7.6.2022 for the assessment year 2015-16.

4. The above appeals have been filed as early as in May, June, August and September, 2022. The appeals have been posted on multiple dates. Subsequently, the appeals were sought to be transferred from ITAT, Jabalpur to ITAT, Cuttack. The Hon'ble President, ITAT transferred the appeals from Jabalpur to Cuttack on the basis of the representation made by the legal heir of the assessee as the assessee had sought that

the assessment orders were passed in Rourkela and the legal jurisdiction was vested with ITAT, Cuttack Bench. The order of the Hon'ble President, ITAT is dated 12.1.2024. Here, it may be mentioned that the appeals were originally posted for hearing at Jabalpur and on November 10, 2023 the transfer of the appeals was sought. After the transfer, the appeals have been posted two times. Thus, the total of 17 times from the date of filing of the appeals till today, the appeals have been posted for hearing. The adjournments had been sought continuously on a single reason "**unfortunately, our Id AR is not able to attend the hearing due to some urgent reason as he is occupied with income tax compliance works**". It is admittedly unfortunate that the assessee is unwilling to provide any details much less file paper book to assist the Bench in the disposal of the appeals. It would also be worthwhile to mention here that adjournment letters are signed by Authorised Representative Shri Shrawan Kumar Agarwal, Chartered Accountant. There is also a Power of Attorney dated 19.6.2023 to appoint and retain Advocate M.P.Rastogi or C.A. Chandan Agrawal or CA Shrawan Kumar Agarwal as the Authorised Representatives. The copy of Power of Attorney is scanned and attached herein below:

Power of Attorney

BEFORE THE: Income Tax Appellate Tribunal
IN THE MATTER OF: Mrs Himangini Singh (Legal Heirs of Late Kamaljeet Singh Ahluwalia)
RELATING TO THE ASSESSMENT YEAR: 2011-12, 2013-14 & 2015-16

In the above-noted matter I do hereby appoint and retain Advocate M. P. Rastogi or CA Chandan Agrawal or CA Shrawan Kumar Agarwal, hereinafter called the authorized representatives (power of attorney holder) in the above-noted matter and authorized them, jointly and/ or severally-

To appear, plead and do all such acts and things as may be necessary or appropriate in the aforesaid cause in this Tribunal/Board/Directorate or before any Income-tax Authority or in any other Authority including the appellate Authority in which the said cause may be tried or heard:

To sign and present plaints, pleadings, file appeals cross- objections, petitions for execution, review, revision, Restoration, withdrawal, compromise or to submit to arbitration and also file such replies, objection or affidavits or other such documents. as may be necessary or proper for the prosecution of the said cause at all stages.

To examine/ cross-examine any person/witness before any Income Tax Authority or in any other Authority including the appellate Authority in connection with the above assessment, appeal or other proceedings.

To otherwise, any petition or any documents from authority and to re-submit the same, amended or otherwise or any documents as may be necessary or expedient in this behalf.

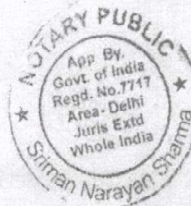
To take out execution proceedings:

To deposit, draw and receive money and also refund of money and grant receipts therefor and do all other acts and things may be necessary in furtherance of the prosecution of the said cause:

To appoint and instruct any other legal practitioner(s) authoring him/her them whenever/he they may think fit to do so in the interest of the cause:

And I the undersigned, do hereby agree to ratify and confirm all acts, deeds or things done by the above named authorized representatives as may be appointed by him/them, by virtue of these presents on my/our behalf and the same shall be deemed to be done on my/our behalf and binding on me/us as if the same, had been done or made by me/us with regard to all interests and purposes of the said cause

And I the undersigned, do hereby agree that I, duly authorized agent(s) shall appear before the authority on all hearings and also otherwise assist the above-named authorized representatives as is necessary and expedient in the successful prosecution of the said cause:



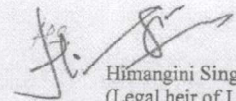
[Handwritten signatures]

And I the undersigned, do hereby agree not to hold the above-named authorized representative further Appointed by him/them in any way responsible for the results of the cause or ex-parte proceeding in consequence of his/their absence from the court before the authority, in the course of proceedings/hearing:

And I the undersigned, do hereby also agree that in the event of the whole or any part of the professional fees agreed to by me/us to be paid to the above named authorized Representatives further appointed by him/them, remaining unpaid, the above named authorized Representatives shall be free to withdraw from the prosecution of the said cause until such fees or arrears thereof are duly paid: and further that if costs are allowed for any adjournments, the above named authorized Representatives be entitled to receive the same

IN WITNESS WHERE I/We do hereunder set by our hand(s) to these presents the contents of which have been fully understood by me/us.

Dated this 19th of June 2023



Himangini Singh
(Legal heir of Late
Kamaljeet Singh
Ahluwalia)



ATTESTED
Notary Public
(INDIA)

22 JUN 2023

5. Though the Power of Attorney mentions three names, there is no signature in the said Power of Attorney accepting the power. This being so, the adjournment application filed by CA Shrawan Kumar Agrawal is rejected and the appeals are being disposed off on merits.

6. Shri Sanjay Kumar, Id CIT DR appeared for the revenue.

7. When, Id CIT DR was asked to specify the facts, it was the submission that in departmental appeals, the revenue has challenged various reliefs given by the Id CIT(A). It was the submission that the Id CIT(A) has also not considered the Settlement Commission order for the earlier assessment years. It was the further submission that none of the evidences relied upon by the assessee have been examined by the Id CIT(A) nor has a Remand Report been called for insofar as many of these evidences were not before the Assessing Officer either. It was the further submission that the assessee seems to have made claims before the Id CIT(A), which have been disputed by the Id CIT(A) such as, the Assessing Officer has stated in the assessment year 2011-12 in the assessment order that the appellant agreed for estimation of 47% of the total sales as computed and estimated by the Settlement Commission for the year 2010-2011 vide order sheet entry dated 28.2.2014.

However, Id CIT(A) mentions that there is no entry/record proceedings between dated 24.4.2014 and the passing of the order dated 19.3.2014. It was the submission that all these matters need to be examined and he had no objection if the issues in these appeals are restored to the file of the Assessing officer for assimilation correct facts and re-adjudicate the issues.

8. We have considered the submissions of Id CIT DR and have also perused the orders of the lower authorities. Admittedly, no papers or documents in support of any of the claims made by the assessee are before us. This being so, in the interest of justice, the issues in these appeals are restored to the file of the Assessing Officer for readjudication and assimilation of the correct facts and passing appropriate order in accordance with law. The assessee shall cooperate in the set aside proceedings, failing which, liberty is granted to the Assessing Officer to draw adverse inference.

9. In the result, appeals of the revenue and appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 09/07/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 09/07/2024

B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The assessee: Ms. Himangini Singh, Legal heir of Late Shri Kamaljeet singh Ahluwalia, 005, Ground Floor, Copia Corporate Suites, Jasola, New Delhi
2. The revenue: DCIT, Central Circle, 291, Ramnath Building, Napier Town, Jabalpur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Sambalpur
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, CUTTACK

