

आयकर अपीलीय अधिकरण, "पटना" न्यायपीठ पटना
IN THE INCOME TAX APPELLATE TRIBUNAL
"PATNA" BENCH, PATNA

(Heard from Kolkata Benches through web-based video conferencing platform)

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. Nos. 67 & 68/Pat/2021
Assessment Years: 2013-14 & 2014-15

ACIT, Central Circle-2, Patna	Vs.	M/s. A1-Karim Educational Trust Katihar Lane, Bailey Road, Khajpura Patna-800014 (PAN: AAATM6309G)
(Appellant)		(Respondent)

&

I.T.A. No. 69/Pat/2021
Assessment Year: 2014-15

ACIT, Central Circle-2, Patna	Vs.	Nuzhat Nasreen (L/H Ahmad Ashfaque Karim of Nuzhat Nasreen) P.O. B. V College, Opp. Godavari Apartment, Ashiana Digha Road, Katihar Lane, Patna-800014. (PAN: AANPN0485H)
(Appellant)		(Respondent)

&

I.T.A. No. 70/Pat/2021
Assessment Year: 2014-15

ACIT, Central Circle-2, Patna	Vs.	Ahmad Ashfaque Karim P.O. B. V College, Opp. Godavari Apartment, Ashiana Digha Road, Katihar Lane, Patna-800014. (PAN: AHBPK0392H)
(Appellant)		(Respondent)

Assessee by :	Shri Sudipta Sannigrahi, C.A.
Revenue by :	Smt. Rinku Singh, CIT D/R

सुनवाई की तारीख/Date of Hearing : 06/05/2024

घोषणा की तारीख/Date of Pronouncement : 25/07/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:

The present appeals are preferred by the revenue against the separate orders of the learned Commissioner of Income Tax (Appeals) – 3, Patna (hereinafter the “ld. CIT(A)”) evenly dated 31/05/2021, passed u/s 250 of the Income Tax Act, 1961 (“the Act’), for Assessment Years 2013-14 and 2014-15 (ITA Nos. 67 & 68/Pat/2021) and Assessment Years 2014-15 (ITA No. 69 & 70/Pat/2021). As the issues raised are common and facts are identical, we dispose of all these appeals by this consolidated order for the sake of convenience.

First we take up ITA Nos. 67 & 68/Pat/2021 for AYs. 2013-14 & 2014-15. M/s. A1-Karim Educational Trust

2. The revenue has raised the following grounds of appeal for Assessment Year 2013-14:-

“1. That on the facts and in the circumstances of the case and in law, the Ld. CIT (A) has erred in deleting the addition of Rs. 12,41,00,000/- made by the A.O. on the basis of case diary maintained by the police authorities, copy of which was submitted to the Income Tax Department on 27.03.2014. In the case diary contents of three diaries seized by police authorities from Ahmed Ashfaque Karim are mentioned and discussed in a very detailed manner. Case diary maintained by the police authority is a legal document and details regarding transactions mentioned in three diaries were recorded in it.

2. That the Ld. CIT (A) has ignored the fact that cash for Rs. 2.19 Cr. was found and seized by the police. About this cash Sri Ahmad Ashfaque Karim could not produce any cash book or money receipt or any other evidence. Even he could not give any clear cut reply. At the time of police action at the premise of Mr. Karim, as many as nine persons were present. On enquiry by police authority, they confessed that they had come for admission of their wards in Katihar Medical College. They also admitted that on payment of cash question paper and answer sheet of entrance examination may be obtained from the residence of Mr. Karim.

3. That the Ld. CIT(A) has ignored the fact that the copy of the said three diaries could not be provided to the assessee during the course of assessment proceedings because the same were in the custody of the vigilance court and

Police authorities could not provide the same to the department. The assessing officer had made a request to the Hon'ble Special Judge, Vigilance 1st, Patna vide letter dated 3 February, 2016 to provide photo copies of three diaries. This letter indicates that the A.O. was unaware of any order of the Hon'ble Court of the Special Judge. Therefore, the observation of Ld. CIT(A) that the assessing Officer did not explore the options to obtain the copies of three diaries is factually incorrect. The Ld. CIT(A) has referred to the judgement given by the Hon'ble Court of special judge vigilance (but date is not mentioned). This judgment is not on the assessment record of the assessee. The portion of the order quoted by the Ld. CIT(A) has reference to the Hon'ble High Court order of 15.03.2014. The fact of the order of the Hon'ble Court is apparently not informed by the assessee to the assessing officer but to the Ld. CIT(A) for the first time. Therefore the observation of the Ld. CIT(A) that the A.O. was knowing fully well about the order and never intended to procure the copies of three diaries from the Hon'ble Court and other remarks are not supported by the assessment records which were also seen by the Ld. CIT(A).

4. *That the Ld. CIT(A) has ignored the fact that the police had asked Ahmed Ashfaq Karim, key person of Al Karim Educational Trust, Samanpura, Raja Bazar, Patna which holds Katihar Medical College at Katihar, Bihar about the contents in three diaries but he did not acknowledge the diaries as being pertaining to him/ maintained by him. Even the assessee had not filed return in response to notice under section 153A of the Act. The assessment order was passed u/s 144 of the Income Tax Act based on the material available on record.*

5. *That the Ld. CIT(A) failed to appreciate that copy of relevant page of police diary containing incriminating entries was provided to Ahmed Ashfaq Karim. Names of candidates mentioned in the dairies got admission in the Katihar Medical College and the dairies had entries of Rs. 22.0750 crores received. The cash was noted as received or due against the names of candidates who later got admission in the College. There was direct nexus of entries in the dairies to the unaccounted fee of Katihar Medical College run by Al Karim Educational Trust. The careful analysis of the contents of these diaries (as mentioned in police case diary) logically proves that there was undisclosed income of Rs. 12.41 crores of the assessee during the F.Y. 2012-13 relevant to the A.Y. 2013-14. It is a matter on record that the assessee never raised any objection on the contents of the Police diary rather the assessee only demanded copy of original diaries.*

6. *The Assessing Officer, Dy. CIT, Central Circle-2, Patna vide letter F. No DCIT/CC-2/ Pat/153A/2015-2016/1818 dated 31.03.2016 had written to Shri Ahmed Ashfaq Karim on the subject Result of enquiry with reference to receipt of advance for sale of house property in the case of Shri Ahmed Ashfaq Karim (PAN-AHBPK0392H) for the A.Y. 2014-15 that, "In your case enquiry was got conducted in respect of advance received allegedly in respect of sale of property House No. B-76, Khesara No. 635/245, village Jasola, New Delhi-110025 through*

4

the investigation wing, Delhi. Enquiry report has been forwarded by the ADIT (Inv.), Unit 1(1) Delhi. Result of the report is summarized as under:

- *As regards House No. B-76, Khesara No. 635/245, Village- Jasola, New Delhi-110025, it has been reported that in one corner of the property identified as House No. B-76, Khesara No. 635/245, Village Jasola, New Delhi-110025 construction is in progress but name of the owner of the property could not be ascertained from local enquiry.*
- *Shri Pratap Singh, Rajesh Kr. And Ranveer Kr. Singh (all sons of Moolchand Chauhan) could not be traced on the address as furnished by the assessee.*
- *Shri Jai Pal Singh, S/o Late Harbansh Singh, Village Dhulera, Disttt. Meerut could not be found on the above address as furnished by the assessee.*

Under the circumstances, it may be concluded that identity of the persons from whom the assessee has claimed to have received advance could not stand the test of cross-verification.

With reference to assessment for the A.Y. 2014-15 in the case of M/s Al Karim Educational Trust (PAN- AAATM6309G) and Shri Ahmed Ashfaque Karim (PAN-AHBPK0392H), it is requested that the above finding may be treated as part of the assessment order.

This was issued after approval of Jt. Commissioner of Income Tax, Central Range, Patna. This was served to assessee on 01.04.2016. A copy of the letter is enclosed and made part of the Grounds of Appeal. This was served on the representative [CA S. C. Sannigrahi] of the assessee. The appeal was filed on 21.04.2016 and it appears that this letter was not made part of the assessment order filed with the appeal. It may be noted that the same representative attended and presented the case before the CIT(A) and the CIT(A) was not informed about the letter which was part of the assessment order. Further, this letter was part of the assessment records of Ahmad Ashfaque Karim (PAN: AHBPK0392H) for A.Y. 2014-15 and assessment records of Al Karim Educational Trust

(PAN: AAATM6309G) for A.Ys. 2013-2014 and 2014-2015 were also submitted to the Ld. CIT(A) alongwith the remand report (see page 16 of the order of Ld. CIT(A).

7. *A statement of Jaipal Singh was recorded u/s 131 of the I. T. Act, 1961 on 26.04.2016, in which in response to question number 4 he stated that, he does not have knowledge of purchased property, the property is in Jasola but he does not remember address and he does not know whether registry has been done or not.*

5

8. *That the Ld. CIT(A) has wrongly equated the evidentiary value of the case diary of the police authority under the IPC with that of proceeding under Income Tax Act 1961.*

9. *That the Ld. CIT(A) has not appreciated the fact that warrant of authorization for requisition under section 132A (copy was provided to the Ld. CIT(A) by the A.O. along with the remand report) was also in the name of the assessee and therefore provisions of section 153A applies and not section 153C.*

10. *That the order of the Ld. CIT (A) being erroneous in law and on facts to be vacated and the order of the A.O. be restored.*

11. *That the applicant craves leave to add, alter, delete, modify the grounds of appeal before the Hon'ble ITAT."*

3. The revenue has raised the following grounds of appeal for Assessment Year 2014-15:-

"1. *That on the facts and in the circumstances of the case and in law, the Ld. CIT (A) has erred in deleting the addition of Rs. 7,53,87,078/- made by the A.O. on the basis of case diary maintained by the police authorities, copy of which was submitted to the Income Tax Department on 27.03.2014. In the case diary contents of three diaries seized by police authorities from Ahmed Ashfaque Karim are mentioned and discussed in a very detailed manner. Case diary maintained by the police authority is a legal document and details regarding transactions mentioned in three diaries were recorded in it.*

2. *That the Ld. CIT (A) has ignored the fact that cash for Rs. 2.19 Cr. was found and seized by the police. About this cash Sri Ahmad Ashfaque Karim could not produce any cash book or money receipt or any other evidence. Even he could not give any clear cut reply. At the time of police action at the premise of Mr. Karim, as many as nine persons were present. On enquiry by police authority, they confessed that they had come for admission of their wards in Katihar Medical College. They also, admitted that on payment of cash question paper and answer sheet of entrance examination may be obtained from the residence of Mr. Karim.*

3. *That the Ld. CIT(A) has ignored the fact that the copy of the said three diaries could not be provided to the assessee during the course of assessment proceedings because the same were in the custody of the vigilance court and Police authorities could not provide the same to the department. The assessing officer had made a request to the Hon'ble Special Judge, Vigilance 1st, Patna vide letter dated 3rd February, 2016 to provide photo copies of three diaries. This letter indicates that the A.O. was unaware of any order of the Hon'ble Court of the Special Judge. Therefore, the observation of Ld. CIT(A) that the assessing Officer did not explore*

6

the options to obtain the copies of three diaries is factually incorrect. The Ld. CIT(A) has referred to the judgement given by the Hon'ble Court of special judge vigilance (but date is not mentioned). This judgment is not on the assessment record of the assessee. The portion of the order quoted by the Ld. CIT(A) has reference to the Hon'ble High Court order of 15.03.2014. The fact of the order of the Hon'ble Court is apparently not informed by the assessee to the assessing officer but to the Ld. CIT(A) for the first time. Therefore the observation of the Ld. CIT(A) that the A.O. was knowing fully well about the order and never intended to procure the copies of three diaries from the Hon'ble Court and other remarks are not supported by the assessment records which were also seen by the Ld. CIT(A).

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5. That the Ld. CIT(A) failed to appreciate that copy of relevant page of police diary containing incriminating entries was provided to Ahmed Ashfaque Karim. Names of candidates mentioned in the dairies got admission in the Katihar Medical College and the dairies had entries of Rs. 22.0750 crores received. The cash was noted as received or due against the names of candidates who later got admission in the College. There was direct nexus of entries in the dairies to the unaccounted fee of Katihar Medical College run by Al Karim Educational Trust. The careful analysis of the contents of these diaries (as mentioned in police case diary), cash found and other materials logically proves that there was undisclosed income of Rs. 7,53,87,078/- of the assessee during the F.Y. 2012-13 relevant to the A.Y. 2013-14. It is a matter on record that the assessee never raised any objection on the contents of the Police diary rather the assessee only demanded copy of original diaries.

6. The Assessing Officer, Dy. CIT, Central Circle-2, Patna vide letter F. No DCIT/CC-2/ Pat/153A/2015-2016/1818 dated 31.03.2016 had written to Shri Ahmed Ashfaque Karim on the subject Result of enquiry with reference to receipt of advance for sale of house property in the case of Shri Ahmed Ashfaq Karim (PAN-AHBPK0392H) for the A.Y. 2014-15 that, "In your case enquiry was got conducted in respect of advance received allegedly in respect of sale of property House No. B-76, Khesara No. 635/245, village Jasola, New Delhi-110025 through the investigation wing, Delhi. Enquiry report has been forwarded by the ADIT (Inv.), Unit 1(1) Delhi. Result of the report is summarized as under:

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With reference to assessment for the A.Y. 2014-15 in the case of M/s Al Karim Educational Trust (PAN- AAATM6309G) and Shri Ahmed Ashfaque Karim (PAN-AHBPK0392H), it is requested that the above finding may be treated as part of the assessment order.

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(PAN: AAATM6309G) for A.Ys. 2013-2014 and 2014-2015 were also submitted to the Ld. CIT(A) alongwith the remand report (see page 16 of the order of Ld. CIT(A).

7. *A statement of Jaipal Singh was recorded u/s 131 of the I. T. Act, 1961 on 26.04.2016, in which in response to question number 4 he stated that, he does not have knowledge of purchased property, the property is in Jasola but he does not remember address and he does not know whether registry has been done or not.*

8. *That the Ld. CIT(A) has wrongly equated the evidentiary value of the case diary of the police authority under the IPC with that of proceeding under Income Tax Act 1961.*

9. *That the Ld. CIT(A) has not appreciated the fact that warrant of authorization for requisition under section 132A (copy was provided to the Ld. CIT(A) by the A.O. along with the remand report) was also in the name of the assessee and therefore provisions of section 153A applies and not section 153C.*

10. *That the order of the Ld. CIT (A) being erroneous in law and on facts to be vacated and the order of the A.O. be restored.*

11. *That the applicant craves leave to add, alter, delete, modify the grounds of appeal before the Hon'ble ITAT."*

4. Brief facts of the case are that the assessee is an educational trust running Katihar Medical College & Hospital and provides various courses including MBBS course. Based on information about the allegation against the Principal Trustee cum Managing Director of assessee trust received by the SHO, Shastri Nagar PS on 16.06.2013 of allegedly collecting illegal money from the candidates for admission in MBBS course, a search/raid was conducted by the police at the residential premises of Shri Ahmed Ashfaque Karim and at that point of time many other persons were also available at the residence of Mr. Ahmed Ashfaque Karim. Cash amounting to Rs.2,19,20,000/- was found and seized. Also, allegedly a diary containing names of medical candidates, amounts paid and amount due from them is also claimed to be found by the police authorities along with certain other documents seized by the police authorities. Thereafter, information was sent to the Income Tax Department followed by serving of warrant u/s. 132A of the Act on DSP Sachivalaya, Patna. Appraisal report was forwarded by Jt. Director, Income Tax and on the basis of which notice u/s. 153A of the act issued to the assessee trust followed by validly issuing and serving notice u/s. 143(2) and 142 of the Act.

5. During the course of the assessment proceeding at the initial stage, it was stated that the assessee has no knowledge about the search conducted u/s. 132 of the Act and no warrant or Panchnama was provided to the assessee. Ld. AR denied about any tampering into the question papers for the ensuing entrance examination. Further, it was submitted before the AO that there were three diaries but neither the copy of the diaries provided to the assessee trust nor the copy of appraisal report and case diary was provided to the assessee, which tantamounts to denial of natural justice. It was also claimed that the alleged diaries and other documents were seized from the residential premises of Mr. Ahmed Ashfaque Karim and not at the premises of the assessee trust and, therefore, provisions of section 153A of the Act are not applicable.

6. Ld. AO, however, was not satisfied with these submissions and thereafter referring to certain transactions appearing in the alleged diaries, prepared a sheet in a tabular form appearing at pages 54 and 57 of the assessment order containing various detail of name of students and the amount received/due. Since the details were prepared by the AO on the basis of alleged diaries but the copies of the diaries were never provided to the assessee. Ld. AO observed that the police case was already registered and the matter came up before the special judge, Vigilance, therefore, the seized diaries were given to the custody of Special/Vigilance due to which he could not provide any copies of the seized diaries to the assessee. The Ld. AO himself mentioned in the assessment order at page 5 that the demand

of assessee that copies of the diaries be provided to him is fair and just but this office is not in a position to provide the same to him and on the other hand, as the case is going to be barred by limitation on 21.03.2016 under these circumstances assessment has to be completed u/s. 144 of the Act.

7. Ld. AO thereafter taking cognizance of the alleged diaries took a view that assessee trust is engaged in earning unaccounted income by way of charging fees for admission to MBBS and PG course and it establishes that the students are charged money over and above the stipulated fees. Therefore, since the trust which has been established for education purposes but at the same time illegal and undisclosed money is generated, therefore, undisclosed receipts were calculated based on the appraisal report at Rs.12.41 Cr. for AY 2013-14 and Rs.4.92 Cr. for AY 2014-15 u/s. 69A of the act. So far as the cash of Rs.2,19,20,000/- seized from the residence of Ahmed Ashfaq Karim, substantive addition was made in the hands of assessee trust (which is part of the addition of Rs.4.92 Cr. made in AY 2014-15) but prospective addition of Rs.1.5 Cr. & Rs.1.22 Cr. made in the hands of Nuzhat Nasreen and Ahmed Ashfaq Karim respectively.

8. Against the addition made at Rs.12.41 Cr. and Rs.4.92 Cr. in the hands of assessee trust for AY 2013-14 and 2014-15, it preferred appeal before the Ld. CIT(A) and made detailed arguments . It was stated that since the documents were not seized from the premises of the assessee trust, assessment proceeding u/s. 153A of the Act are illegal and bad in law and liable to be quashed. It was also submitted

that the copies of alleged diaries were not provided to the assessee which thus violates the principal of natural justice. As regards the cash found it was submitted that the same belong to the Ahmed Ashfaq Karim and Nuzhat Nasreen and the source of the same was advance received against proposed sale of immovable property and complete details have been filed by both the individuals. Assessee also raised additional grounds of appeal before Ld. CIT(A) and filed certain evidences to which remand report was called and the same was received and the copy of the said remand report was provided to the assessee for the comments to which following submissions were made :

“Please refer your goodself calling of remand report against the appellant submission and Additional grounds taken by the appellant with the request for admission of such Additional grounds and your direction to comment upon the merits and admissibility of the Additional ground and also for comment upon the submission made by the appellant in part-2 of the submission vide your letter F.No. CIT(A)-3IPat/Remand Report/2020-211703-706 dated 19.02.2021.

On 15.03.2021, learned JCIT/C.R/-1, Patna send the remand report of ACIT/Central circle-2/202021-2887 dated 12.03.2021 with his own comment your goodself send the copy of the same to the appellants, thereafter for appellant rejoinder.

Appellants hereunder submitted their respective comment on each points of remand report, -

- 1. Before any comment on the point of appeal the appellant like to submit that all the appeals are made against the initiation of action under provision of section 132A (Power of requisition of books of accounts, etc.)*

Section 132A proviso (1):

132A. (1) Where the Principal Director General or Director General or Principal Director or Director or the Principal Chief Commissioner or Chief Commissioner

or Principal Commissioner or Commissioner, in consequence of information in his possession, has reason to believe that-

- (a) any person to whom a summons under sub-section (1) of section 37 of the Indian Income-tax Act, 1922 (11 of 1922), or under sub-section (1) of section 131 of this Act, or a notice under sub-section (4) of section 22 of the Indian Income-tax Act, 1922, or under sub-section (1) of section 142 of this Act was issued to produce, or cause to be produced, any books of account or other documents has omitted or failed to produce, or cause to be produced, such books of account or other documents, as required by such summons or notice and the said books of account or other documents have been taken into custody by any officer or authority under any other law for the time being in force, or*
- (b) any books of account or other documents will be useful for, or relevant to, any proceeding under the Indian Income-tax Act, 1922 (11 of 1922), or under this Act and any person to whom a summons or notice as aforesaid has been or might be issued will not, or would not, produce or cause to be produced, such books of account or other documents on the return of such books of account or other documents by any officer or authority by whom or which such books of account or other documents have been taken into custody under any other law for the time being in force, or (c) any assets represent either wholly or partly income or property which has not been, or would not have been, disclosed for the purposes of the Indian Income-tax Act, 1922 (11 of 1922), or this Act by any person from whose possession or control such assets have been taken into custody by any officer or authority under any other law for time being in force,*
- (c) any assets represent either wholly or partly income or property which has not been, or would not have been, disclosed for the purpose of the Indian Income-tax Act, 1922 (11 of 1922), or this Act by any person from whose possession or control such assets have been taken into custody by any officer or authority under any other law for the time being in force.*

then, the Principal Director General or Director General or Principal Director or Director or the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner may authorise any Additional Director, Additional Commissioner, Joint Director, Joint Commissioner, Assistant Director or Deputy Director, Assistant Commissioner or Deputy Commissioner or Income-tax Officer (hereafter in this section and in sub-section (2) of section 2780 referred to as the requisitioning officer) to require the officer or authority referred to in clause (a) or clause (b) or clause (c), as the case may be, to deliver such books of account, other documents or assets to the requisitioning officer.

Explanation.- For the removal of doubts, it is hereby declared that the reason 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.

- 1. In the instant case, on 15.06.2013 and 17.06.2013, the SHO, Shastrinagar Police Station in presence of Magistrate, District Control Centre, Patna conducted raid at the Patna residential premises of Md. AA Karim. During the course of raid' 2.192 Crores cash was seized by police authorities alongwith various documents, papers, question booklets of medical admission test of Private Medical College Association of Bihar and various other articles and though including gold, silver and diamond jewelleryes etc. A case was registered at Shastrinagar Police Station as P. C. Case No. 213113 dated 15.06.2013 an all applicable sections of Indian Penal Code. A case under Prevention of Corruption Act. A case under Bihar Examination Control Act and a case under Arms Act filed against Md. AA Karim. This above fact was disclosed by the Income Tax Department in their Appraisal report without any information about filing of any case against AI- Karim Educational Trust.*
- 1. On 17.06.2013, Income Tax Department written a letter to the D.S.P. Sachivalaya, Patna informing him that no seized assets should be released to the assessee without prior information to Income Tax Department. This letter definitely relates to seized material on raid from the Patna residence of Md. AA Karim as there was no information of police raid at the premises of the trust.*
- 2. In the appraisal report the investigation wings of I. T. Department inform a warrant of authorisation u/s. 132A of the Income Tax Act was issued by the Director of Income Tax (Investigation), Patna on 21.06.2013 without naming the person in those named the warrant was issued. Again on 04.07.2013 a letter was issued by the investigation wing to the D.S.P., Sachivalaya, Patna informing him that warrant of authorisation was forwarded to him through the S.P. (City), Patna on 21.06.2013. No information found about such indirect delivery of warrant of authorisation which is the preliminary statutory requirement for valid requisition U/s. 132A. The I. T. department information about non-execution of warrant upto 02.07. 2023 simply prove all the action U/s. 132A for requisition are illegal and not as per the provision and procedure of the Act.*
- 3. It was also informed by the department in the appraisal report that warrant was return back un-served and unexecuted definitely by the S.P. (City) to whom warrant was delivered for execution. Appellant has no knowledge on which provision of the Act S.P. (City) is empowered to deliver the legal notice etc. to the respective authorities of the department.*

Therefore, all the related information even the cancellation of 1st authorisation is simply for change of name of person searched ignoring the provision of law. The 2nd warrant of authorisation is not legal and proper. As such, initiation of action U/s. 132A is not legal and hence no valid jurisdiction was acquired for assessment. Hence, the assessment U/s. 153A & 153C are void ab-initio.

4. *Appellant like to draw your goodself kind attention to the remand report in which both the learned officers below brought the following facts relating to assessment proceeding for the A. Y.: 2018-19 in the remand report asked for the A. Y.: 2013-14 and A. Y.: 2014-15.*

"Here it is also reported that during the assessment proceeding for the A. Y.: 2018-19, a report received from ICCI Wing, Patna has reported that the AI- Karim Educational Trust is not functioning exclusively for educational purposes but is running the trust for the purposes of profit making and accordingly claims bogus claim for exemption U/s. 10(23C) of the Income Tax Act, 1961. A letter for cancellation of registration for exemption has been written by the concerned Assessing Officer, Central Circle - 2, Patna to the Principle Chief Commissioner of Income Tax, Bihar & Jharkhand (copy enclosed for kind reference)."

This part of the remand report relating to the AI-Karim Educational Trust, the appellant is of the view that remand report called for the appellant appeals against assessment for the A. Y.: 2013-14 & A. Y.: 2014-15. Therefore, this part of the remand report is not at all relevant. Perhaps, this irrelevant part of the report was submitted for the purpose of creating confusion in the mind of appellate authority in deciding the grounds of appeal. Therefore, Appellants consider it necessary to clarify the portion by enclosing herewith your goodself appeal order on appellant submission for the A Y.: 2017-18 in favour of the appellant on the very same issue (copy enclosed).

2. *Comments on additional grounds of appeal in remand report by the Assistant Commissioner of Income Tax, Central Circle-2, Patna.*

The Appellate authority is empowered by the Act either to admit or not admit the additional grounds as taken by the appellant. The decision is solely dependent on the decision of appellate authority considering the merits of appellant ground for justice. Therefore, learned Assessing Officer's remand report for not admission of additional ground is totally against the principle of natural justice. However, the reason as explanation by the learned Assessing Officer may be consider while deciding the on grounds of appeal as additional ground."

9. Considering the said submissions and the remand report, Id CIT(A) deleted the impugned addition observing that the AO has never made any enquiry/verification of the fact and simply borrowed the narration made in the case diary of police authority and further the Ld. AO in absence of basic evidence i.e. three diaries which was repeatedly demanded by the assessee but were never provided, completed the assessment which violates the principle of natural justice. Ld. CIT(A) also has observed that there were other nine persons present at the residence of Ahmed Ashfaque Karim of which names and addresses were provided but Ld. AO has not carried out any investigation/enquiry with these persons as to whether they have any connection with the alleged diaries. As far as the cash seized during the course of search at the residential premises of Ahmed Ashfaque Karim, Ld. CIT(A) observed that though the substantive addition has been made in the hands of the assessee trust but the alleged sum has been received by two individuals namely Ahmed Ashfaque Karim and Nuzhat Nasreen as advance against intended purchase of two immovable properties. Copies of agreement are also placed and the intended purchasers appeared before the Department gave statement and submitted the details and established the genuineness of the alleged transaction and also creditworthiness and identity of purchasing party. Ld. CIT(A) accordingly, deleted the impugned addition and also allowed additional grounds of appeal raised by the assessee for both the years. Aggrieved, revenue is now in appeal before this Tribunal.

10. Ld. Dr vehemently argued supporting the order of the Ld. AO and also submitted that the police authorities have seized diaries which contained transactions of the unaccounted money received by the assessee trust from the students for admission in MBBS and other PG courses. The impugned additions have been made on the basis of appraisal report wherein based on the information available in the diaries, about the students, the alleged amount has been calculated. It was also submitted that the copies of diaries were given by the police authorities to the AO and the original diaries were given to the Special Judge, Vigilance but some of the details appearing in the diaries have been mentioned by the AO in the assessment order. He thus, submitted that the finding of the Ld. CIT(A) should be reversed and addition made by the AO to be confirmed.

11. On the other hand, Ld. Counsel for the assessee referring to the detailed paper book running in four volumes and also referring to detailed written submissions stated that the assessment u/s. 153A of the Act is illegal and void ab initio because the alleged incriminating material has been found and seized from the premises of the third party and, therefore, if any such incriminating material belonging to the assessee was found then the proceeding should have been initiated u/s. 153C of the Act. Reliance placed on the decision of Coordinate Bench, Delhi in the case of *Trilok Chand Chaudhary Vs. ACIT, ITA No. 5870/Del/2017* wherein this Tribunal has held that the AO is required to follow the procedure laid down in the Act for making the assessment and he cannot adopt his own procedure for

short cut methods. He also submitted that the charge sheet filed by the Investigating Agency has been quashed by the Hon'ble High Court of Patna vide case No. Cr. W.J.C No. 1126/2013 dated 15.03.2014 and as such, practically, there is no proceeding pending before the Court and investigation has already been completed against the petitioner. He further submitted that the AO was fully aware of the proceedings in the criminal matter while framing assessment order on 29.03.2016 but chose to ignore this critical fact and to blindly rely on the case diary prepared by the police which were in the form of allegation only and were not incontrovertible facts. He submitted that nine other persons were there at the residential premises of Shri Ahmad Ashfaque Karim at the time of police raid but even when complete names and addresses were provided, Ld. AO failed to initiate any enquiry/verification in case of these nine persons who could have any connection with the alleged seized diaries and simply relied on the report of the police authorities and the narrations made in the police diary and treated it as final. It clearly proves that Ld. AO had not made any application of mind and proceeded on surmises and conjectures.

12. As regards the alleged cash seized at Rs.2.19Cr. approx, Ld. AR submitted that the copies of two agreements for sale of land were filed before the Ld. AO which indicates that Rs. 1.22 Cr. was received by Shri Ahmad Ashfaque Karim and Rs.1.5 Cr. received in cash by Smt. Nuzhat Nasrin wife of Shri Ahmad Ashfaque Karim as advance against intended purchase of the immovable properties held by

them. The intended purchasers have also verified the said transactions and also since the transaction in case of one of the seller finally could not take place, out of the advance received by Shri Ahmad Ashfaque Karim Rs.91.50 Cr. already stand repaid by account payee cheque during FY 2018-19. He further submitted that the three diaries on the basis of which investigation was done, the assessee has never acknowledged the contents of these three diaries found at the residence of Shri Ahmad Ashfaque Karim and not at the registered office of assessee Trust. It clearly indicates that the diary does not belong to the trust nor any such record was maintained regarding the alleged unaccounted fees collected from students by trust. He also submitted that despite several request copies of alleged three diaries were never provided to the assessee and as such the assessment orders seem to have been based on surmises, presumption and conjectures and not supported by any evidence. Lastly, he stated that if at all, the diaries which were found from the residence of Shri Ahmad Ashfaque Karim the same should have been considered the property of Shri Ahmad Ashfaque Karim or the other persons available at his residence but by no stretch can be considered as the property of assessee Trust and, therefore, the addition made on the basis of appraisal report prepared from the details available in these diaries for AY 2013-14 and 2014-15 have rightly been deleted by Ld. CIT(A).

13. We have heard rival contentions and perused the records placed before us. The assessee is an educational trust running

private medical college under the name of Katihar Medical College & Hospital. Based on the information, police authorities raided the residence of Shri Ahmad Ashfaq Karim, who is the Principal Trustee cum Managing Director of assessee trust. At that point of time nine other persons were available and meeting was going on. During the police raid cash of Rs.2.19 Cr. was found and seized, allegedly three diaries were found containing details of students with their roll no. and also the details of unaccounted fees charged for admission. Certain other documents were also found and seized. Thereafter, on one hand the police authorities filed the FIR and case was registered and on the other hand, taking cognizance of this information. Income Tax Department called for the copies of the seized diaries and other records/assets u/s. 132A of the Act. The assessee has denied to have any connection with the alleged diary. It is also an admitted fact that before making the impugned addition on the basis of appraisal report prepared by the revenue authorities, and the case diary prepared by the police authorities, assessee has not been provided with the copies by either the appraisal report or the three diaries found and seized but the addition made by the AO is purely based on the seized diaries. It shows that there is clear violation of principle of natural justice and the impugned addition has been made based on the information gathered from third party but without giving any opportunity to assessee to cross verify/cross examine the contents of such seized records. It has been claimed by the assessee that no such document was found and seized from his

premises and, therefore, proceeding u/s. 153A cannot be initiated and the assessment order so framed deserves to be quashed. No further investigation has been carried out by the AO with the other persons available at the residence of Shri Ahmad Ashfaque Karim. Regarding the cash seized at Rs.2.19 Cr complete details have been filed by Shri Ahmad Ashfaque Karim and his wife about the source of the cash received from intended purchasers for the sale of immovable properties held by them. It is also brought to our notice that the charge sheet filed by the Investigating agency about the allegation of the trust receiving unaccounted money from students has been quashed by the Hon'ble High Court of Patna vide case No. Cr. W.J.C No. 1126/2013 dated 15.03.2014. As such no proceedings are pending before the Court and investigation has already been completed against the petitioner and considering all these facts, Id. CIT(A) has deleted the impugned addition observing as follows:

“3.1 Finding and decision:

In this case Bihar Police raided the residential premises of Mr. Ahmad Ashfaque Karim on 15.06.2013 and 17.06.2013 on the basis of allegations received by the Police Authority that Mr. A.A. Karim is collecting huge money from the candidates with regard to entrance examination of MBBS course of Bihar P Medical College Association to be held on 16.06.2013. In the raid Police found cash of Rs. 2.19 crores and other valuable items and documents. Subsequent department sent requisition for all seized material, cash, ornament etc. u/s 132A in the IT. Act, 1961. After long correspondence with Police Authority Department was able to get part of the seized materials and cash of Rs. 2.19 crores including other material which are the records of Police verification and investigation created by the Police Authority from three diaries seized from the resident of Mr. A.A. Karim. The assessment in this case is entirely base on Police raid conducted in the

Resident of Mr. A.A. Karim and its material found in raid by the Bihar Police on 15.06.2013 and 17.06.2013.

During the course of appellate proceedings appellant submitted several written submissions and argued the case. Assessment in this group of cases includes following entities: -

SI No.	Name of the Assessee	A.Y.	Section
1.	A.A. Karim	2014-15	153A
2.	Al-Karim Educational Trust	2013-14	153A/144
3.	Al-Karim Educational Trust	2014-15	153A/144
4.	Smt. Nuzhat Nasrin	2014-15	153C

During the course of appellate proceedings appellant taken additional grounds vide letter dated 18.02.2021 which is reproduced as under:

A. For that on the fact & circumstances of the case, the warrant of authorisation for requisition u/s. 132A in the joint name of Md. A.A. Karim and Al-Karim Educational Trust is an arbitrary and illegal warrant without any existence of reasons to believe as the action u/s. 132 was initiated on the basis of search in the residential premises of Md. A.A. Karim at Patna by the Bihar Police department on receipts of certain allegation against Md. A.A. Karim of earning illegal income as the gratification without any reference such allegation against Al-Karim Educational Trust. Therefore, the warrant of authorisation for requisition u/s. 132A is void and illegal in the joint name. As such, all the orders are bad in law and also in fact with the reference of such allegation of illegal against the trust.

B. For that on the fact & circumstances of the case, the learned Assessing Officer completed the assessment by considering the appraisal report provided by Id. JDIT as evidence as material found in search without any verification & without application of mind. As a result, all the orders of above said appellants are not legal and valid having without jurisdiction, as such liable to cancelled ab-initio as orders are under the direction of higher authorities in the form of appraisal report.

C. For that, on the fact & circumstances of the case, additions in assessment are made in the hand of Al-Karim Educational Trust for

both the years by making addition of the substantial amounts that is in the A.Y.: 2013-14 Rs. 12.40 Crore and in A.Y.: 2014-15 Rs. 4.92 Crore with reference to police raid of seizure of three dairies from the residential house at Patna of Md. A.A. Karim. The income tax department not even saw those dairies which were seized by police and also without any explanation of the appellant without providing the copies of dairies for explanation. Therefore, failure of Income Tax Department for providing

those dairies the basis of which the additions of undisclosed income by giving certain absolute figure as evidence of earning income without source of these information at least not known or shown to the appellant on request prove both the additions in assessment are totally arbitrary baseless addition having no leg to stand the test of law. As such these wrong, arbitrary & baseless assessments are liable to the cancelled ab-initio. Specially when there was no search and seizure for requisition U/s. 132A against the trust by the police department of Government of Bihar make no source for addition for assessment of Trust. The addition should be total baseless and hypothetical addition in the hands of Trust.

D. For that on the fact & circumstances of the case, it is evident that the learned Assessing Officer accepted the advance receipt against the sale of property in the hand of Smt. Nuzhat Nasreen amounting to Rs. 1.50 Crore and in the hands of Md. A.A. Karim Rs. 1.22 Crore as undisclosed income of both the assessee's hands protectively and in the hands of trust substantively. When the respective appellant submitted the copy of agreement of sale of their disclosed properties at Delhi and also the departmental requirement, summon u/s. 131, the buyers who paid the advance on the basis of those agreement produce their identity in Patna by coming down from Delhi or nearby areas showing their creditworthiness, showing their source of fund and submitted their balance sheet. Land papers etc. and accepted the agreements are genuine before the learned DDI, Patna and submitting their statement. Thus, there is hardly any scope to change the nature of advance receipt to undisclosed income arbitrarily in assessment without any material. Under these circumstances, the appellant advance receipt be accepted by cancelling the addition of

undisclosed income protectively in both the appellant's hand and substantively in the hands of trust.

A remand report was called for from the Assessing Officer regarding the merit and admissibility of the additional grounds taken by the appellant. Remand report in this group of cases dated 15.03.2021 duly forwarded by the JCIT (Central), Range-1, Patna was received. On perusal of remand report, it is seen that the Assessing Officer has simply repeated the contents of the Assessment Orders and relied upon the post search enquiry of the Investigation Wing and Police record which was supplied to the department by the Bihar Police. Assessing Officer could not find any merit of the additional ground taken by the appellant and simply relied upon the case diary provided by the Bihar Police. Assessing Officer has also reported the issue of exemption u/s 10 (23C) of the IT. Act for the A.Y. 2018-19 which is not relevant for the current appellate proceedings.

Considering the above fact and assessment orders passed in this group and the assessment records along with the report of Investigation Wing the additional ground taken by the appellant is hereby admitted.

On perusal of the report of Investigation Wing and the assessment orders passed in this group it is observed that the assessment to a large extent is based on the case diary prepared by the Investigating Officer of Police Department which is based on three diaries found and seized from the Residential premises of Sh. A.A. Karim. Assessing Officer while passing assessment orders simply relied upon the case diary prepared by the Police Authority which was provided to the department. Here, question arises that weather the case diary prepared by the Police Authority constitutes as admissible evidence to proceed upon by the Assessing Officer? A plain reading of section 172 of Criminal Procedure Code 1973 states as under: -

172. Diary of proceedings in investigation.

(1) Every police officer making an investigation under this Chapter shall day by day enter his proceedings in the investigation in a diary, setting forth the time at which the information reached him, the time at which he began and closed his investigation, the place or places

visited by him, and a statement of the circumstances ascertained through his investigation.

(IA) The statements of witnesses recorded during the course of investigation under section 161 shall be inserted in the case diary.

(IB) The diary referred to in sub-section (1) shall be a volume and duly paginated.

(2) Any Criminal Court may send for the police diaries of a case under inquiry or trial in such Court, and may use such diaries, not as evidence in the case, but to aid it in such inquiry or trial.

Section 172 of Criminal Procedure Code 1973 indicates that case diary prepared by a Police Authority is simply the description of the affairs and at most it can be considered as indicative in nature but not in any case can be considered as admissible evidence. The case diary itself requires evidences upon which a conclusion has been arrived by the Police Authority. In this case i.e., the three diaries upon which the case diary is based upon which was blindly relied upon by the Assessing Officer. Police department had never supplied/provided those three diaries to the Investigation Wing, Patna and Assessing Officer in spite of several correspondence made by the department with the Police Authority.

Further the Rule 19 of CPC 1908 states as under:

19. Verified Copies.- (1) Where inspection of any business books is applied for, the Court may, if it thinks fit, instead of ordering inspection of the original books, order a copy of any entries therein to be furnished and verified by the affidavit of some person who has examined the copy with the original entries, and such affidavit shall state whether or not there are in the original book any and what erasures, interlineations or alterations : Provided that, notwithstanding that such copy has been supplied, the Court may order inspection of the book from which the copy was made.

(2) Where on an application for an order for inspection privilege is claimed for any document, it shall be lawful for the Court to inspect

the document for the purpose of deciding as to the validity of the claim of privilege [unless the document relates to matters of State.]

On perusal of the same rule, it is ample clear that Assessing Officer had several options to obtain the copies of those diaries but Assessing Officer did not explore the same and simply chose to rely upon the reports of Investigation Wing, Patna and the case diary prepared by the Police Authority. I have also gone through the Judgement given by the Hon'ble Court of special Judge Vigilance 1st, Patna Special case no. 32/2013 state of Bihar Vs Ahmad Ashfaque Karim and Others. On page 6, 2nd paragraph of the order states as under: -

Heard both parties and perused the record. From perusal of the record, it appears that the present case was instituted on the basis of self-statement of the S.H.O., Shastri Nagar P.S., in which it has been stated that he received a secret information that the question paper of Private Medical College Entrance Test, scheduled to be held on 16.06.2013 is being given by Ashfaque Karim, Chairman cum Managing Director of Katihar Medical College at his Samanpura residence for consideration in cash ranging from Rs. 15 to 20 lacs, per candidate and for that Shastri Nagar P.S. Case no. 213/2013 u/s. 406,420,467,468,469,471,120/B,384,353 UPC., u/s. 5 P.C. Act, u/s. 10 of Bihar Examination Act and u/s. 25(1-b) A, 26,35 Arms Act was registered. After investigation, chargesheet has been submitted against the petitioner and others under aforesaid sections. Accordingly, cognizance was taken against the petitioner in various sections of I.P.C., except P.C. Act. Said cognizance order was challenged before the Hon'ble High Court, Patna in Cr. W.J.C. No.1126/2013. The Hon'ble High Court has been pleased to quash the cognizance order by order dt. 15.03.2014 with a liberty given to the Investigating agency to file chargesheet before the appropriate court under I.P.C., or after obtaining sanction. The I.O is also directed to file chargesheet against the petitioner under P.C, Act also. Now, the position is that the I.O has not made up his mind in compliance of the direction of the Hon'ble High Court in the aforesaid order, because, there is nothing in his report which could suggest that the investigating agency are filing chargesheet only under I.P.C before the appropriate court or any effort have been made to obtain prior sanction for prosecution of the petitioner under various sections of

P.C. Act as required u/s. 19 of the P.C. Act As such, practically, there is no proceeding pending before this court and investigation has already been completed against the petitioner by the I.O. However, from perusal of the petition filed by the Assistant Director, IT(Inv.), it appears that the department concerned has given a notice u/s. 132/A(1)(c) of the IT. Act and a judicial proceeding is pending in IT. Deptt at the concerned authority. As such, as prayed for by the I. T Deptt, the I.O. is directed to hand over the cash amount to the I.T. Deptt. after taking appropriate photographs. The I.O is further directed to give photostat copy of all the documents seized by the them. During course of investigation to the I.T Deptt.

The Judgement of the Hon'ble Court clearly indicates two things

- 1. The case/ charge sheet instituted against the appellant ceased to exist due to procedural lapse.*
- 2. Hon'ble Court directed the Police Authority to provide the copy of all the documents to the IT. department.*

Assessing Officer knowing fully well about this order of Hon'ble Court never intended to procure the copies of three diaries from Hon'ble Court. This clearly indicates that the Assessing Officer simply passed the assessment order in a very slip shod manner and never intended to obtain the basic evidence upon which the entire addition is made in the assessment order.

On perusal of the report of Investigation Wing and the assessment orders, it is clear that several correspondences were made by the department with Police Authority to provide these diaries. Major allegation made in the case diary is based on those diaries which are extremely important for the purposes of Income Tax Investigation. Further, through correspondences it was made ample clear to the Police Authority that these diaries are the most incriminating evidence against the assessee, it was also intimated to the Police Authority that if copies of these diaries are not provided, the finding as noted in the case diary of S.H.O. showing various sums of money taken from the students could prove difficult to be established as admissible evidence and may hence, cause considerable loss of

revenue. In spite of all such correspondences Assessing Officer could not get hold of such diaries. Police Authority conveyed to the department that these diaries were sent to the forensic lab for further investigation and forensic lab has sent these three diaries to the Hon'ble court. Therefore, the copy of these diaries cannot be provided.

Assessing Officer is quasi-Judicial Authority and cannot proceed further while passing the assessment orders without any evidence. During the course of assessment proceedings, Assessing Officer confronted the appellant regarding the entries made in these diaries on the basis of case diary prepared by the Police Authority. Appellant refused the existence of such diaries and demanded the copy of such diary for further explanation. Assessing Officer could not provide the same to the appellant because it was not available with the Assessing Officer. From the perusal of case records, it is also clear that Assessing Officer never requested to Hon'ble Court to provide the certified copy of three diaries which was sent by the forensic lab to the Hon'ble Court as conveyed to the department by the Police Authority. Nothing was preventing the Assessing Officer to obtain the copies of three diaries from the Hon'ble Court. In this regard, it is desirable to discuss section 76 of the Indian Evidence Act, 1872 which reads as under: -

76. Certified copies of public documents. – Every 1 public officer having the custody of a public document, which any person has a right to inspect, shall give that person on demand a copy of it on payment of the legal fees therefor, together with a certificate written at the foot of such copy that it is a true copy of such document or part thereof, as the case may be, and such certificate shall be dated and subscribed by such officer with his name and his official title, and shall be sealed, whenever such officer is authorized by law to make use of a seal; and such copies so certified shall be called certified copies.

Explanation - Any officer who, by the ordinary course of official duty, is authorized to deliver such copies, shall be deemed to have the custody of such documents within the meaning of this section

Therefore, Assessing Officer was fully authorized to request to Hon'ble Court to get the certified copy of such diaries but neither Investigation Wing, Patna nor Assessing Officer has applied for the

certified copy of such diary before the Hon'ble court. Assessing Officer while making assessment simply relied upon the case diary prepared by the Police Authority and did not take pain to obtain the copy of those diaries. It is also evident from the case records that Assessing Officer himself observes while passing the assessment order that "In facts and circumstances of the case this office is not in position to provide copy of the diaries but on the other hand the fact and circumstances of case, it is clear beyond doubt that the three diaries contain incriminating entries and above all the diaries have been found at the premises of the assessee. The demand of the assessee that copies of the diaries be provided to him is fair and just but this office is not in a position to provide the same."

It is very clear from the above observation of the Assessing Officer that such diaries were the only evidence to proceed further to prove the allegations made by the Police Authority in the case diary. In absence of those diaries Assessing Officer had no authority to proceed further on this issue while passing the assessment orders.

Further, it is observed that assessment in the case of Al-Karim Educational Trust for A.Y. 2013-14 was passed u/s 153A of the IT. Act, 1961. It is very clear from the information received from the Police Authority that a Police raid was conducted at the residential premises of Mr. A.A. Karim not at the premises of Al-Karim Educational Trust. The cash amounting Rs. 2.19 crores was seized along with other documents and valuables from the residential premises of Sh. A.A. Karim. If at all the Assessing Officer was of view that cash, valuables documents seized from the residential premises of Sh. A.A. Karim relate to AL-Karim Educational Trust then the assessment proceedings should have been initiated u/s 153C of the IT. Act, 1961. It is evidentially clear that the cash and documents were seized from the residential premises of Mr. A.A. Karim as narrated in the case diary of Police Authority. Section 153C of IT. Act, clearly suggests that if, incriminating documents has been found and seized from the premises of third party, the proceedings should be initiated u/s 153C of IT. Act. It is established by the case diary that the documents and cash was found at the resident of Mr. A.A. Karim who is third party in the case of appellant. Hon'ble ITAT Delhi Bench in the case of Mr. Trilok Chandra Choudhary Vs ACIT, Central Circle-

26, New Delhi ITA No. 5870/Del/2017 has held that if the documents/material found and seized from the premises of third party then "The assessment under section 153C could have been made after completion of the assessment under section 153A of the Act The Act has provided separate provisions for making assessment in case of material found in the course of the search from the premises of the assessee as well as the material found in the course of search at the premises of the third party. The Assessing Officer is required to follow the procedure laid down in the Act for making the assessment and he cannot devise his own procedure for shortcut methods. In our considered opinion, when the case of the assessee is covered under the provision of section 153 of the Act and if reliance is placed on the incriminating material found during the course of search of third-party, then provision of section 153C of the Act would be applicable and have to be adhered to. Thus, in the instant case, the Assessing Officer was required to first complete the proceedings under section 153A in hand, and thereafter, he was at liberty to take action under section 153C of the Act for bringing the material found from the premise of third party."

Considering the above, it is seen that the Assessing Officer has wrongly initiated the assessment proceedings u/s 153A of the IT. Act in the case of the appellant which is liable to be quashed.

Further, on perusal of case diary prepared by the Police Authority and provided to department, it is gathered that a police raid was conducted on the basis of allegation received by the Police Authority that Mr. Karim collecting huge money from the candidates for medical entrance examination to be held on 16.06.2013. As per the case diary during the course of raid the following nine persons were present at the resident of Mr. A.A. Karim.

SI. No.	Name (Sh./Smt.)	Address
1.	Rajendra Yadav	Ramnarayan Yadav, Magardahi Thana, Nagar JilaSamastipur.
2.	Kumar Gyan	S/o- Rajendra Yadav, Magardahi Thana, Nagar JilaSamastipur.
3.	Aftab Alam	Moh. Akhtar Alam, Karimganj, Civil Lines, Gaya.
4.	Shakil Ahmad	Late Tahir Hussain, 14B Pocket-B/4, Mayur Bihar, Phase-3, Delhi-96.

5.	Shahjahan Ahmad	Shakil Ahmad, 14B Pocket-B/4, Mayur Bihar, Phase-3, Delhi-96.
6.	Shajih Hasnain	S/o- Suleman, Enayat colony, Civil Lines, Gaya.
7.	Moinuddin	S/o-Late Ekbal Hussain, Nagamtiya Road, Civil Lines, Gaya.
8.	Anisur Rahman	S/o-Moh. Salim, Tajpur, P.S.-Tajpur, Distt.-Samastipur.
9.	Chhotu alias Vishnu	S/o-Late Umesh Prasad Driver, Komandi, Tehta, Gaya.

The above mentioned nine persons stated during the course of Police raid that they ,ave visited Mr. A.A. Karim regarding the admission of their wards in Katihar Medical College. During the course of police raid Rs. 2.19 crores was seized which was claimed to be the part of illegal money received by Sh. A.A. Karim on account of admission in Katihar Medical College. Assessing Officer during the course of assessment proceedings did not initiated enquiry/verification in case of the above mentioned nine persons to establish his contention though the name and address of those nine persons are mentioned in the case diary. Assessing Officer simply relied upon the report of Police Authority and the narrations made in the police diary and treated as final.

After going through the assessment order, it is observed that Assessing Officer never intended to initiate a fruitful verification/enquiry to establish the contention of the department. He simply relied upon the case diary of Police Authority and the appraisal report prepared by the Investigation Wing, Patna. However, on perusal of the appraisal report it is seen that DDIT(Ino.), Patna time and again repeated that necessary enquiries are to be made by the Assessing Officer. As regard the cash seized to the tune of Rs. 2.19 crores, it is seen from the assessment order that Assessing Officer simply made conclusion that such cash found and seized are related with illegal money received by Mr. A.A. Karim. No fruitful effort was made by the Assessing Officer to establish his contention.

On the other hand, during the course of post search investigation and assessment proceedings the appellant repeatedly stated that these cash was received from the intended purchasers as advance for the sale of two properties. The appellant also produced the copies of two

agreements for sale of land which indicates that Rs. 1.22 crores was received by Sh. A.A. Karim and Rs. 1.5 crores was received in cash by Smt. Nuzhat Nasrin, W/o Shri Ahmed Ashfaque Karim. The department has also examined the intended purchasers and their statements on oath u/s 131 of IT. Act was also recorded. The intended purchasers appeared before the department and produced/submitted the details to establish the genuineness, creditworthiness and identity of the transactions. On perusal of the assessment records, it is seen that a commission was also issued to DDIT(lnv.), Delhi and DDIT(lnv.), Meerut to verify the transaction with the intended purchasers of the property. ADIT(lnv.), U-1, Meerut vide letter dated 27.04.2016 intimated the department regarding the enquiry report. On perusal of the enquiry report of ADIT(lnv.), Meerut, it is seen that the intended purchasers had submitted the details of the transactions and also their A/R submitted the source of the money given as advance to the appellants. In my opinion the intended purchasers had established the genuineness of the transaction, its creditworthiness and their identity before the department but Assessing Officer ignoring all such details chose to rely upon the case diary prepared by the Police Authority without any evidence (three diaries) and passed the assessment orders in appellant's case.

Considering the facts above I am of the opinion that Assessing Office has miserably failed to establish his contention. Assessing Officer had never made any enquiry/verification of the fact and simply borrowed the narrations made in the case diary of Police Authority to proceed in this case, further Assessing Officer in absence of the basic evidence i.e., three diaries which was repeatedly demanded by the appellants to explain their contention, proceeded further to complete the assessment without providing the same to the appellant. This action of Assessing Officer clearly violets the principle of natural justice. Assessing Officer simply relied upon the imaginary evidences as narrated in case diary and concluded his opinion against the appellants. It is an established facts and settled judicial position that whatever evidences being used for opinion against the interest of the assessee such evidences/documents must be provided to the assessee to explain the issues.

In light of the above discussion the assessment made in this case does not hold good in the eyes of law. Therefore, the additional grounds raised by the appellant are found valid and accordingly the additions made in the assessment order on account of undisclosed income of the appellant is hereby deleted.

3.2. In the result, appeal is allowed."

14. On going through the above finding of the Ld. CIT(A), we find that Ld. CIT(A) has meticulously dealt with the facts of the case and has considered the remand report filed by the AO as well as the rejoinder filed by the assessee. We observe that the total case of the revenue is only based on two things – firstly, three diaries found and seized by the police authorities and cash seizure of Rs. 2.19 Cr. As far as diaries are concerned they were found at the premises of Shri Ahmad Ashfaque Karim and not at the assessee trust and secondly, there were nine persons available at the residence of Shri Ahmad Ashfaque Karim as extracted (supra) in the finding of Ld. CIT(A). Neither the AO carried out any investigation with regard to all these nine persons nor confronted them with the contents of the diary. It is also an admitted fact that even after repeated requests assessee has not been provided with the copies of three diaries allegedly used to prepare the appraisal report used to calculate the unaccounted receipt. It is a sheer violation of principle of natural justice because the assessee is subjected to addition on the basis of a material but without providing it copy nor the copy of the appraisal report through which the unaccounted receipts is calculated. Further, we find that the alleged incriminating material were found at the premises of Shri Ahmad

Ashfaque Karim but then how the proceeding u/s. 153A of the Act has been carried out in the case of the assessee. Section 153C of the Act deals with such cases and the same is reproduced below:

“Assessment of income of any other person.—

153C.[(1)] 3 [Notwithstanding anything contained in section 139, section 147, 148, section 149, section 151 and section 153, where the Assessing Officer is satisfied that,—

a) any money, bullion, jewellery or other valuable article or thing, seized or requisitioned, belongs to; or

(b) any books of account or documents, seized or requisitioned, pertains or pertain to, or any information contained therein, relates to,

a person other than the person referred to in section 153A, then, the books of account or documents or assets, seized or requisitioned shall be handed over to the Assessing Officer having jurisdiction over such 1. Ins. by Act 7 of 2017, s. 61 (w.e.f. 1-4-2017). 2. Section 153C renumbered as sub-section (1) thereof by Act 18 of 2005, s. 47 (w.e.f. 1-6-2003). 3. Subs. by Act 20 of 2015, s. 37, for certain words and figures (w.e.f. 1-6-2015). 597 other person] 1 [and that Assessing Officer shall proceed against each such other person and issue notice and assess or reassess the income of the other person in accordance with the provisions of section 153A, if, that Assessing Officer is satisfied that the books of account or documents or assets seized or requisitioned have a bearing on the determination of the total income of such other person² [for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made and] for the relevant assessment year or years referred to in sub-section (1) of section 153A:]

[Provided that in case of such other person, the reference to the date of initiation of the search under section 132 or making of requisition under section 132A in the second proviso to 4 [sub-section (1) of section 153A] shall be construed as reference to the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person:]

Provided further that the Central Government may by rules made by it and published in the Official Gazette, specify the class or classes of cases in respect of such other person, in which the Assessing

Officer shall not be required to issue notice for assessing or reassessing the total income for six assessment years immediately preceding the assessment year relevant to the previous year in which search is conducted or requisition is made 2 [and for the relevant assessment year or years as referred to in sub-section (1) of section 153A] except in cases where any assessment or reassessment has abated.]

[(2) Where books of account or documents or assets seized or requisitioned as referred to in sub-section (1) has or have been received by the Assessing Officer having jurisdiction over such other person after the due date for furnishing the return of income for the assessment year relevant to the previous year in which search is conducted under section 132 or requisition is made under section 132A and in respect of such assessment year—

(a) no return of income has been furnished by such other person and no notice under sub-section (1) of section 142 has been issued to him, or

(b) a return of income has been furnished by such other person but no notice under sub-section (2) of section 143 has been served and limitation of serving the notice under sub-section (2) of section 143 has expired, or

(c) assessment or reassessment, if any, has been made,

before the date of receiving the books of account or documents or assets seized or requisitioned by the Assessing Officer having jurisdiction over such other person, such Assessing Officer shall issue the notice and assess or reassess total income of such other person of such assessment year in the manner provided in section 153A.]

[(3) Nothing contained in this section shall apply in relation to a search initiated under section 132 or books of account, other documents or any assets requisitioned under section 132A on or after the 1st day of April, 2021.]”

15. On perusal of the above provision of sec. 153C, we observe that it deals with the assessment of income of any other persons other than the searched person and it specifically provides that if the books of account/documents/money, bullion, jewellery etc. referred in sec. 153C(1)(a)(b) which are found at the person subject to

search which in this case is Shri Ahmad Ashfaqe Karim, and in case the department finds that some of the documents belong to the other person i.e. the assessee trust in this case then the proceedings could have been carried out u/s. 153C of the Act and not u/s. 153A of the Act. Therefore, on this ground itself the assessments completed u/s. 153A of the Act for the impugned assessment years deserves to be quashed being illegal and void ab initio. Alternatively, even on the ground of denial of principle of natural justice, for not providing the copies of diaries etc. and making the addition solely on the basis of such diaries also renders the assessment order as bad in law and the addition deserves to be quashed. We place reliance on the judgment of Hon'ble Supreme Court in the case of *Andaman Timber Industries Ltd. Vs. Commissioner of Central Excise* [2015] 281 CTR 241 (SC) and *Trilok Chand Chaudhary (supra)*. Even Ld. AO failed to conduct any enquiry against nine persons present at the place of police raid which establishes that Ld. AO had made the impugned addition only on borrowed satisfaction and without making any independent verification and thus grossly erred in making the impugned addition in the hands of assessee. Thus, no interference is called in the finding of Ld. CIT(A) deleting the addition of Rs.12.41 Cr. and rs.4.92 Cr. for AYs 2013-14 and 2014-15.

16. As far as the substantive addition for cash seizure of Rs. 2.19 Cr. is concerned, we have gone through the

records carefully and notice that the cash was found and seized at the premises of Shri Ahmad Ashfaque Karim and complete details have been filed during the post search investigation about the intended purchasers of the properties owned by Shri Ahmad Ashfaque Karim and his wife. Even those persons who made payment of Rs. 1.22 Cr. to Shri Ahmad Ashfaque Karim and Rs.1.5 Cr. to Smt. Nuzrat Nasreen, have appeared before the revenue authorities and have recorded statement and admitted to have given the said sum in cash. Thus, the source of alleged cash found during the course of police raid is the cash sum of Rs.2.72 Cr. received by Shri Ahmad Ashfaque Karim and Smt. Nuzrat Nasreen. Copies of the agreements have also been filed and considering the fact that statement on oath u/s. 131 of the Act for the intended purchases have been taken by the department, identity and creditworthiness of the persons giving payment for purchase of property and the genuineness of the transaction is established, therefore, no substantive addition deserves to be sustained and hence, the assessee trust towards undisclosed amount of Rs.1.22 Cr. and Rs.1.5 Cr. for AY 2014-15 was called for. We accordingly, fail to find any infirmity in the order of the Ld. CIT(A) and the same is confirmed. In the result, all the grounds of appeal raised by the revenue for AYs 2013-14 and 2014-15 in case of respondent assessee trust are dismissed.

16. Now, we take up the appeals for ITA 69 & 70/Pat/2021. The grounds of appeal raised by the respective assesseees are reproduced below:

ITA No. 69/Pat/2021 (Nuzhat Nasreen)

1. *That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has erred in deleting the addition of Rs.1,57,50,000/- made by the A.O. on the basis of case diary maintained by the police authorities, copy of which was submitted to the Income Tax Department on 27.03.2014. In the case diary contents of three diaries seized by police authorities from Ahmed Ashfaque Karim are mentioned and discussed in a very detailed manner. Case diary maintained by the police authority is a legal document and details regarding transactions mentioned in three diaries were recorded in it.*
2. *That the Ld. CIT (A) has ignored the fact that cash for Rs.2.19 Cr. was found and seized by the police. About this cash Sri Ahmad Ashfaque Karim could not produce any cash book or money receipt or any other evidence. Even he could not give any clear cut reply. However, before the investigation wing, Patna, Mr. Karim explained that Rs. 1.22 Crores were received by him in cash and Rs. 1.5 crore were received his spouse (Nuzhat Nasreen - Assessee) in cash for sale of Land.*
3. *the Ld. CIT (A) has not appreciated the fact that the Assessee Nuzhat Nasreen claimed that she had acquired 1.5 crore by Agreement for Sale of Land but failed to provide evidences which could prove that amount! transactions mentioned in Police case diaries were disclosed to the department. In fact the Assessee simply went silent regarding transactions recorded in Police case diary.*
4. *The Ld. CIT(A) has ignored the fact that at the time of police action at the premise of Mr. Karim, as many as nine persons were present. On enquiry by police authority, they confessed that they had come for admission of their wards in Katihar Medical College. They also admitted that on payment of cash question paper and answer sheet of entrance examination may be obtained from the residence of Mr. Karim.*
5. *The Ld. CIT(Appeal) has not appreciated the fact that although assessee tried to make some excuses by saying that Confirmations/affidavits were seized by Police. But when DDIT (Inv.) inspected documents seized by police authorities no such confirmations/affidavits were found. Further, it is pertinent to mention here that Police case diary which itself is legal document and which contained detailed description of seized documents was perused and copy of Police case diary was made available to the assessee and in Police case diary such confirmations/affidavits were not discussed.*
6. *That the order of the Ld. CIT (A) being erroneous in law and on facts to be vacated and the order of the A.O. be restored.*

7. That the applicant craves leave to add, alter, delete, modify the grounds of before the Hon'ble ITAT."

17. **ITA No. 70/Pat/2021 Ahmad Ashfaque Karim**

1. *That on the facts and in the circumstances of the case and in law, the Ld. CIT (A) has erred in deleting the addition of Rs. 1,29,50,000/- made by the A.O. on the basis of case diary maintained by the police authorities, copy of which was submitted to the Income Tax Department on 27.03.2014. In the case diary contents of three diaries seized by police authorities from Ahmed Ashfaque Karim are mentioned and discussed in a very detailed manner. Case diary maintained by the police authority is a legal document and details regarding transactions mentioned in three diaries were recorded in it.*

2. *That the Ld. CIT (A) has ignored the fact that cash for Rs. 2.19 Cr. was found and seized by the police. About this cash Sri Ahmad Ashfaque Karim could not produce any cash book or money receipt or any other evidence. Even he could not give any clear cut reply. However, before the investigation wing, Patna, Mr. Karim explained that Rs. 1.22 Crores were received by him in cash and Rs. 1.5 crore were received his spouse (Nuzhat Nasreen - Assessee) in cash for sale of Land.*

3. *That the Ld. CIT (A) has not appreciated the fact that the assessee claimed that he had acquired 1.22 crore by Agreement for Sale of Land but failed to provide evidences which could prove that amount transactions mentioned in Police case diaries were disclosed to the department. In fact the Assessee simply went silent regarding transactions recorded in Police case diary.*

4. *The Ld. CIT(A) has ignored the fact that at the time of police action at the premise of Mr. Karim, as many as nine persons were present. On enquiry by police authority, they confessed that they had come for admission of their wards in Katihar Medical College. They also admitted that on payment of cash question paper and answer sheet of entrance examination may be obtained from the, residence of Mr. Karim.*

5. *The Assessing Officer, Dy. CIT, Central Circle-2, Patna vide letter F. No.DCIT/CC-21/Pat/153A/2015-2016/1818 dated 31.03.2016 had written to Shri Ahmed Ashfaque Karim on the subject Result of enquiry with reference to receipt of advance for sale of house property in the case of Shri Ahmed Ashfaq Karim (PAN-AHBPK0392H) for the A.Y. 2014-15 that, "In your case enquiry was got conducted in respect of advance received allegedly in respect of sale of property House No. B-76, Khesara No. 635/245, village Jasola, New Delhi-110025 through the investigation wing, Delhi. Enquiry report has been forwarded by the ADIT (Inv.), Unit 1(1) Delhi. Result of the report is summarized as under:*

As regards House. No. B-76, Khesara No. 6351245, Village- Jasola, New Delhi- 110025, it has been reported that in one corner of the property identified as House No. B-76, Khesara No. 635/245, Village Jasola, New

Delhi-110025 construction is in progress but name of the owner of the property could not be ascertained from local enquiry.

- *Shri Pratap Singh, Rajesh Kr. And Ranveer Kr. Singh (all sons of Moolchand Chauhan) could not be traced on the address as furnished by the assessee.*
- *Shri Jai Pal Singh, S/o Late Harbansh Singh, Village Dhulera, . Meerut could not be found on the above address as furnished by the assessee.*

Under the circumstances, it may be concluded that identity of the persons from whom the assessee has claimed to have received advance could not stand the test of cross-verification.

With reference to assessment for the A.Y. 2014-15 in the case of M/s Al Karim Educational Trust (PAN- AAA TM6309G) and Shri Ahmed Ashfaque Karim (PAN- AHBPK0392H), it is requested that the above finding may be treated as part of the assessment order.

This was issued after approval of It. Commissioner of Income Tax, Central Range, Patna. This was served to assessee on 01.04.2016. A copy of the letter is enclosed and made part of the Grounds of Appeal. This was served on the representative [CA S. C. Sannigrahi] of the assessee. The appeal was filed on 21.04.2016 and it appears that this letter was not made part of the assessment order filed with the appeal. It may be noted that the same representative attended and presented the case before the CIT(A) and the CIT(A) was not informed about the letter which was part of the assessment order. Further, this letter was part of the assessment records of Ahmad Ashfaque Karim (PAN: AHBPK0392H) for A.Y. 2014-15 and assessment records of Al Karim Educational Trust (PAN: AAATM6309G) for A.Ys. 2013-2014 and 2014-2015 were also submitted to the Ld. CIT(A) along with the remand report (see page 16 of the order Ld. CIT(A)).

6.A statement of Jaipal Singh was recorded u/s 131 of the I. T. Act, 1961 on 26.04.2016, in which in response to question number 4 he stated that, he does not have knowledge of purchased property, the property is in Jasola but he does not remember address and he does not know whether registry has been done or not.

7. That the order of the Ld. CIT (A) being erroneous in law and on facts to be vacated and the order of the A.O. be restored.

8. That the applicant craves leave to add, alter, delete, modify the grounds of appeal before the Hon'ble ITAT."

18. The above two appeals by the revenue are against the order of Ld. CIT(A) framed in the case of two individuals namely, Shri Ahmad Ashfaque Karim, who is Managing Director of A1 Karim Trust and his wife Smt. Nuzhrat Nasreen. As discussed earlier that cash of Rs.2,19,20,000/- was seized from the premises of Shri Ahmad Ashfaque Karim.

19. It was submitted by both husband and wife that the source of cash found at their residential premises is the cash sum of Rs.2.72 Cr. (Rs.1.22 Cr. Shri A. A. Karim and Rs.1.50 Cr. Sm. Nuzhat Nasreen) which was received by them from purchasers who intended to purchase the immovable property owned by both the assesseees. This addition has been made in AY 2014-15 as the cash was found and seized during the course of police raid on 15.06.2013 and 17.06.2013. Since some diaries allegedly were found at the residential premises of the assessee which as per the searched time belong to the Al-Karim Educational Trust and based on such seized diaries and documents an appraisal report was prepared by the revenue authorities and the amount of unaccounted money received were calculated at Rs. 12.41 Cr. and Rs.4.92 Cr. for AYs 2013-14 and 2014-15 respectively. However, for AY 2014-15, ld. AO while framing assessment of Al-Karim Educational Trust considered the cash of rs.2.19 Cr. found in the course of police raid as part of the unaccounted receipt of Al-Karim Education Trust and made the substantive addition in the hands of Al-Karim Education Trust. However, protective addition was made at Rs. 1.22 Cr. in the hands of Shri Ahmed Ashfaque Karim

and Rs. 1.50 Cr. in the hands of Sm. Nuzhat Nasreen. Both the assesseees challenged the protective addition made in their hands before the Ld. CIT(A) and succeeded. Ld. CIT(A) has held that since the substantive addition in the hands of Al-Karim Educational Trust has been deleted, the addition made in the hands of two individual assesseees in appeal before us has no relevance. Ld. CIT(A) deleted the protective addition observing as follows:

“Considering the facts above I am of the opinion that Assessing Office has miserably failed to establish his contention. Assessing Officer had never made any enquiry/verification of the fact and simply borrowed the narrations made in the case diary of Police Authority to proceed in this case, further Assessing Officer in absence of the basic evidence i.e., three diaries which was repeatedly demanded by the appellants to explain their contention, proceeded further to complete the assessment without providing the same to the appellant. This action of Assessing Officer clearly violets the principle of natural justice. Assessing Officer simply relied upon the imaginary evidences as narrated in case diary and concluded his opinion against the appellants. It is an established facts and settled judicial position that whatever evidences being used for opinion against the interest of the assessee such evidences/documents must be provided to the assessee to explain the issues.

In light of the above discussion the assessment made in this case does not hold good in the eyes of law. Assessing Officer has made addition on account of undisclosed income in view of the illegal money received by the appellant group is as under: -

Sl. No.	Name	A.Y.	Section	Nature of addition
1.	AI-Karim Education Trust	2013-14	153A/144	Substantive
2.	AI-Karim Education Trust	2014-15	153A/144	Substantive
3.	Smt. Nuzhat Nasrin	2014-15	153C	Protective
4.	A.A. Karim	2014-15	153A	Protective

In the case of appellant Assessing Officer made addition of Rs.1.22 crore on protective basis. The substantive addition is made in the case of AI-Karim Educational Trust. The case of AI- Karim Education Trust has already been disposed of by the undersigned vide appeal no. CIT(A), Patna-3/1 01 09 & 10110 order dated 31/05/2021 and substantive addition made has been deleted. Therefore, the addition made in this case on protective basis has no relevance, hence, deleted.”

20. We have already dealt with this issue while dealing with the substantive addition in the case of Al-Karim Educational Trust for AY 2014-15 and have observed that the source of alleged cash of Rs. 2.19 Cr. was from the advance against sale of immovable property received at Rs.1.22 Cr. by Shri A. A. Karim and Rs. 1.50 Cr. by Sm. Nuzhat Nasreen. We have also examined the documents and find that the transaction of receiving advance against sale of property is genuine because the transaction between the intended purchaser and Shri A. A. Karim did not materialize and the assessee Shri A. A. Karim has refunded Rs. 95 lakh by banking channel. Even in the case of Smt. Nuzhat Nasreen some litigation is still pending between the assessee and the intended purchaser for the intended deal of sale of property. All these facts clearly prove that intended purchasers appeared before the revenue authorities and recorded their statement and have also furnished their identity and proved their source of cash given by them to both the assessees. Since the identity and creditworthiness of the intended purchasers and genuineness of the transaction is proved, therefore, even on protective basis no addition is called for in the hands of both the assessee's even on protective basis. Thus, we find no infirmity in the order of the Ld. CIT(A) and the same is hereby upheld. The grounds of appeal raised by both the assessees are also dismissed.

21. In the result, all the appeals of the revenue i.e. ITA Nos. 67 to 70/Pat/2021 are dismissed.

Order pronounced in the Court on 25th July, 2024 at Kolkata.

Sd/-

(RAJPAL YADAV)
VICE PRESIDENT

Sd/-

(MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 25 /07/2024

**SC Sr.Pd./Ud. Sr. PS*

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर पटना/DR,ITAT, Patna,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Patna

1. Date of Dictation /06/2024
2. Date on which the typed order is placed before the dictating Member /06/2024
3. Date of which the order came back to Sr. PS.....
4. Date of which the file goes to the Bench Clerk.....
5. Date of which the file goes to the O.S.....
6. Date of dispatch of the order.....