

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH : COCHIN

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

Sl.No.	ITA.No. ALONG WITH S.A.No.	A.Y.	Name of the Assessee	Name of the Respondent	Order Appealed against CIT(A), Kochi-3, Kochi's Appeal No./DIN & Order No. ITBA/APL/S/250/2020-21	Proceedings involved u/Sec. of the Income Tax Act, 1961 (in short the "Act")
1.	19/COCH./2021	2007-08	Shri M. Hussain, K.P. House, Palliserickal P.O. Sasthamcotta , KOLLAM PIN 690521 PAN ABIPH0110P KERALA	The DCIT, Central Circle-1, KOLLAM	ITA.No.3,4,1,30,29,28/KLM/C IT(A)-III/2014-15, dated 10.11.2020	143(3) r.w.s.153C
2.	20/COCH./2021	2012-13			1028547167(1) dated 10.11.2020	143(3)
3.	21/COCH./2021	2012-13			1028547167(1) dated 10.11.2020	143(3)
4.	22/COCH./2021	2010-11			ITA.No.3,4,1,30,29,28/KLM/C IT(A)-III/2014-15, dated 10.11.2020	143(3) r.w.s.153C
5.	23/COCH./2021	2011- 12/ 2012- 13 in CIT Order			1028547167(1) dated 10.11.2020	143(3)
6.	24/COCH./2021	2012-13			ITA.No.3,4,1,30,29,28/KLM/C IT(A)-III/2014-15, dated 10.11.2020	143(3) r.w.s.153C
1 to 6	S.A.Nos.4 to 9/COCH./2021	2007-08, 2010-11 to 2012- 13				

For Assessee :	Shri Anil D. Nair, Advocate
For Revenue :	Shri Dr. S. Pandian, CIT-DR & Smt. V. Swarnalatha, Sr. DR

Date of Hearing :	20.08.2024
Date of Pronouncement :	23.08.2024

ORDER

PER BENCH :

The instant batch of six main appeals and as many stay applications pertains to a single assessee herein namely Shri M. Hussain. All other relevant details stand duly tabulated hereinabove.

Heard both the parties. Case files perused.

2. It emerges at the outset with the able assistance coming from both the sides that we are dealing with the impugned sec.153C rw.s.143(3) assessments wherein the relevant search had been carried-out on 22.09.2011 in case of M/s. AR Bangles, Kollam. Learned assessing authority in assessee's case appears to have set sec.153C mechanism in motion by recording it's satisfaction on 10.12.2012 which finally culminated in all these six assessments for assessment years 2007-2008 to 2012-2013. It is thus clear that the impugned former four assessment years herein from assessment year 2007-2008 to 2010-2011 in fact involve "unabated" assessments which have to be strictly based on the relevant seized material found during the course of search as per PCIT vs. AbhisarBuildwell P. Ltd.,[2023] 454 ITR 212 (SC).

3. The Revenue could hardly pinpoint any such specific material in all these four assessment years which could form the basis on the addition(s) made in assessee's hands. We thus find force in the assessee's instant first and foremost legal argument/ground(s) in his former impugned sec.153C assessments in assessment years 2007-2008 to 2010-2011 forming subject

matter of adjudication in ITA.Nos.19 to 22/Coch./2021. These appeals are allowed in very terms.

4. We now left with the assessee's latter twin appeals ITA.Nos.23 and 24/Coch./2021 involving "abated" assessments which could indeed be finalised in light of the entire material seeing light of the day only during the course of scrutiny. Learned senior counsel is fair enough in not disputing the fact that the impugned twin abated assessments are indeed based on the relevant material examined during the course of sec.143(3) r.w.s.153C detailed scrutiny and therefore, we find no merit either in assessee's submissions on legality or on merits; as the case may be. These latter twin appeals ITA.Nos.23 and 24/Coch.2021 are dismissed. Ordered accordingly.

No other ground or argument has been pressed before us during the course of hearing.

5. To sum-up, these assessee's former four appeals ITA.Nos.19 to 22/Coch./2021 are allowed and latter twin appeals ITA.Nos.23 and 24/Coch.2021 are dismissed in above terms. His corresponding stay applications S.A. Nos.4 to

9/COCH./2021 stand rendered academic. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 23.08.2024

Sd/-
[AMARJIT SINGH]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Cochin, Dated 23rd August, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A) concerned.
4.	The CIT concerned
5.	The D.R. ITAT, Cochin Bench, Cochin.
6.	Guard File.

//By Order//

//True copy//

Sr. Private Secretary, ITAT, Cochin Bench,
Cochin