

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Judicial Member

**ITA Nos. 77 to 82/Coch/2021**  
(Assessment Years: 2006-07 to 2011-12)

A. Kamaludden Thangal Zeenosil, Punnode Vettiyara P.O. Navaikulam Trivandrum [PAN: ABPTT6728E]	vs.	DCIT, Central Circle - 1 Trivandrum
(Appellant)		(Respondent)

Appellant by:	----- None -----
Respondent by:	Dr. S. Pandian, CIT-DR

Date of Hearing:	19.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

**Per Bench**

These assessee's six appeals ITA Nos. 77 to 82/Coch/2021, for assessment years 2006-07 to 2011-12, arise against the CIT(A)-3, Kochi's common orders dated 11.02.2020; in appeal no.ITA.75 to 81/TVM/CIT(A)-III/2014-15, in proceedings u/s. 143(3) r.w.s. 153C of the Income Tax Act, 1961 (the Act); respectively.

Cases called twice. None appears at assessee's behest. We accordingly proceed exparte against the assessee.

2. We find at the outset with the able assistance coming from the Revenue side represented by the learned CIT-DR that all these impugned assessment years, from 2006-07 to 2011-12 involve "unabated" assessments going by the relevant date of

sec.153C notices issued on 29.10.2013, in light of sec.153(1) 1<sup>st</sup> proviso. It is in this backdrop that the learned CIT-DR could hardly rebut the clinching fact that once no assessment(s) pertaining to all these assessment years could be stated to be pending as on the date of “reference”, only an addition based on seized material(s) could be made in assessee’s hands going by PCIT vs. Abhisar Buildwell (P) Ltd., [2023] 454 ITR 212 (SC). We find that there is no such addition(s) made in all these assessment years in light of the preceding legal position. We thus go by their lordships’ preceding landmark decision to accept the assessee’s first and foremost legal ground in these six appeals ITA Nos.77 to 82/Coch/2021 and quash the instant six assessments in very terms. Ordered accordingly.

3. Delay of 440, 444, 444, 444, 445 and 440 days assessment year-wise, respectively; in filing these appeals is condoned going by the assessee’s averments in its condonation petitions and the fact that hon'ble apex court’s directions in [2022] 441 ITR 722 (SC) have already excluded time period from 15.03.2020 to 28.02.2022 for all intents and purposes on account of Covid-19 pandemic outbreak.

4. To sum up, these assessee’s six appeals ITA Nos.77 to 82/Coch/2021 are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin