

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

**Before Shri Satbeer Singh Godara, Judicial Member &  
Shri Amarjit Singh, Accountant Member**

ITA No.804/Coch/2023 : Asst.Year 2012-2013  
ITA No.805/Coch/2023 : Asst.Year 2013-2014  
ITA No.806/Coch/2023 : Asst.Year 2014-2015  
ITA No.807/Coch/2023 : Asst.Year 2017-2018

Sri.Jijo George Kochupurackal House Mudavoor PO, Muvattupuzha Ernakulam – 686 669. <b>PAN : AKNPJ1308H.</b>	v.	The Deputy Commissioner of Income-tax, Central Cir.2 Kochi.
(Appellant)		(Respondent)

Appellant by : Sri.Abraham Joseph Markos, Advocate  
Respondent by : Dr.S Pandian, CIT-DR

<b>Date of Hearing : 16.08.2024</b>	<b>Date of Pronouncement : 05.11.2024</b>
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**ORDER**

**Per Bench :**

These assessee's four appeals ITA Nos.804 to 807/Coch/2023 for the assessment years 2012-2013, 2013-2014, 2014-2015 & 2017-2018 arise against various orders of the CIT (Appeal), all dated 23.03.2023, in proceedings u/s. 144 r.w.s. 153C of the Income-tax Act, 1961; in short "the Act" hereinafter, respectively.

Heard both the parties. Case files perused.

2. We note at the outset that all the impugned assessments before us are pertain to “unabated” assessment years, inter alia, in light of the fact(s) that the relevant search herein is dated 14.03.2018, followed by the jurisdictional Assessing Officer’s satisfaction dated 04.02.2021, culminating in the impugned addition(s) made in the taxpayer’s hands, not based on any seized material as per CIT vs. Abhisar Buildwell P. Ltd., [2023] 454 ITR 212 (SC). We wish to make it clear that the relevant date of search in a third person’s case has to be u/sec.153C(1) 1<sup>st</sup> proviso which proves that we are in “unabated” assessment year(s) only going by the Assessing Officer’s satisfaction in the year 2021 (supra). We order accordingly and quash all the four sec.153C assessments in very terms.

All other pleadings on merits in all the four appeals stand rendered academic.

3. These four appeals ITA Nos.805 to 807/Coch/2023 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 this 5<sup>th</sup> day of  
November, 2024.

Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER

Sd/-  
(SATBEER SINGH GODARA)  
JUDICIAL MEMBER

Cochin ; Dated : 5<sup>th</sup> November, 2024.

VBP/-

Copy to :

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

Asst.Registrar/ITAT, Cochin