

IN THE INCOME TAX APPELLATE TRIBUNAL

“PATNA BENCH, PATNA

VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.186, 187,188,191,193,195,197,200,201,218,219/Pat/2023

Assessment Years: 1989-90, 1990-91, 1991-92, 1992-93, 1993-94,
1994-95, 1995-96, 1997-98, 1998-99, 2001-02 & 2002-03

Jagdish Sharma.....Appellant

Korra, Ghoshi, Jahanabad,

Bihar- 804406.

[PAN: AHOPS7700G]

vs.

DCIT, Central Circle-5, Patna.....Respondent

I.T.A. Nos.189, 190,192,194,196,199,202,204,205/Pat/2023

Assessment Years: 1991-92, 1992-93, 1993-94, 1994-95, 1995-96,
1997-98,1998-99, 2001-02 & 2002-03

Jagdish Sharma (HUF).....Appellant

Korra, Ghoshi, Jahanabad,

Bihar- 804406.

[PAN: AAIHS5678G]

vs.

DCIT, Central Circle-5, Patna.....Respondent

Appearances by:

Shri D. V. Pathy, Sr. Advocate, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT - Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 06, 2025

Date of pronouncing the order : February 12, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

The captioned appeals have been preferred by the assessee against separate orders all dated 24.03.2023 of the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’) for different assessment years respectively. Since the issues involved in all the appeals are common and the appeals also pertain to the same assessee, therefore, all the appeals were heard together and are being disposed of by this common order.

2. At the outset, the Registry has informed that there are delays of 26 days in filing all the captioned appeals except ITA No.218/Pat/2023 for assessment year 2001-02 & ITA No.219/Pat/2023 for assessment year 2002-03, wherein, the delays are 101 days in filing both the appeals. The assessee filed applications for condonation of aforesaid delays stating reasons for such delays. After considering the applications, we find reasonable causes and therefore, we condone the delays in filing all the appeals and proceed to adjudicate the appeals.

3. In the case of the assessee, the assessee had chosen to settle the tax disputes under the Direct Tax Vivad Se Viswas (DTVSV) Scheme, 2024 as his individual capacity in the following appeals:

Sl. No.	ITA No.	Assessment year
1	186/Pat/2023	1989-90
2	187/Pat/2023	1990-91
3	188/Pat/2023	1991-92
4	191/Pat/2023	1992-93
5	193/Pat/2023	1993-94
6	195/Pat/2023	1994-95
7	197/Pat/2023	1995-96
8	200/Pat/2023	1997-98
9	201/Pat/2023	1998-99
10	218/Pat/2023	2001-02
11	219/Pat/2023	2002-03

3.1 While in the following appeals, protective assessments were made in the case of HUF of the assessee namely Jagdish Sharma (HUF):

Sl. No.	ITA No.	Assessment year
---------	---------	-----------------

1	189/Pat/2023	1991-92
2	190/Pat/2023	1992-93
3	192/Pat/2023	1993-94
4	194/Pat/2023	1994-95
5	196/Pat/2023	1995-96
6	199/Pat/2023	1997-98
7	202/Pat/2023	1998-99
8	204/Pat/2023	2001-02
9	205/Pat/2023	2002-03

4. Since the assessee has opted to settle the disputes under the DTVSV scheme, 2024 in the appeals as mentioned in table 1 of this order before the competent authority, therefore, these appeals are treated as dismissed as withdrawn. Consequently, the protective assessments made in the hands of the HUF in the appeals as mentioned in table 2 of this order are rendered redundant as in the substantive assessments the assessee already had chosen to settle the tax disputes under the Direct Tax Vivad Se Viswas (DTVSV) Scheme, 2024 and all these appeals are also hereby dismissed.

5. In view of the above, all the captioned appeals filed by the assessee are accordingly dismissed.

Kolkata, the 12th February, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 12.02.2025.

RS

Copy of the order forwarded to:

1. (i) Jagdish Sharma
(ii) Jagdish Sharma (HUF)
2. DCIT, Central Circle-5, Patna
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches