

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

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA Nos.135, 136, 137 & 138/Agr/2022
Assessment Years: 2003-04 & 2004-05, 2005-06 & 2006-07

ACIT, Central Circle, Agra.	Vs.	Sh. Praveen Kumar, 3/51B, Bharatpur House, Khandari, Agra.
PAN : ABXPS7293R		
(Appellant)		(Respondent)

Assessee by	Sh. Deependra Mohan, CA
Department by	Sh. Sukesh Kumar Jain, CIT(DR)

Date of hearing	11.02.2025
Date of pronouncement	11.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

The instant batch of four Revenue's appeals pertains to a single assessee herein, namely, Shri Praveen Kumar. All other relevant details thereof are tabulated as under:

Sl. No.	Appeal/CO No.	Appellant	Respondent	Order Appealed against
1.	135/Agr/2022 A.Y. 2003-04	ACIT, Central Circle, Agra.	Sh. Praveen Kumar	CIT(Appeals)-4, Kanpur, order in Appeal No. CIT(A)-IV/KNP/10273/2017-18 dated 12.05.2022, involving proceedings under section 153A r.w.s.143(3)
2.	136/Agr/2022 A.Y. 2004-05	ACIT, Central Circle, Agra.	Sh. Praveen Kumar	CIT(Appeals)-4, Kanpur, order in Appeal No. CIT(A)-IV/KNP/10030/2017-18 dated 12.05.2022, involving proceedings under

				section 153A r.w.s.143(3)
3.	137/Agr/2022 A.Y. 2005-06	ACIT, Central Circle, Agra.	Sh. Praveen Kumar	CIT(Appeals)-4, Kanpur, order in Appeal No. CIT(A)-IV/KNP/10272/2017-18 dated 12.05.2022, involving proceedings under section 153A r.w.s.143(3)
4.	138/Agr/2022 A.Y. 2006-07	ACIT, Central Circle, Agra.	Sh. Praveen Kumar	CIT(Appeals)-4, Kanpur, order in Appeal No. CIT(A)-IV/KNP/10031/2010-11 dated 12.05.2022, involving proceedings under section 153A r.w.s.143(3)

2. Shri S.K. Jain, learned CIT(DR) has filed an adjournment letter stating that since unprecedented number of cases are fixed for hearing, he is unable to assist the Bench. We make it clear that since, these are old appeals pertaining to assessment years 2003-04 to 2006-07, we see no merit in the aforesaid adjournment petition. The same stands rejected.

3. It emerges during the course of hearing that the learned departmental authorities had conducted the search in question in assessee's case on 18.02.2009 culminating in section 153A r.w.s. 143(3) identical assessments not making any addition therein based on the corresponding seized/incriminating material which forms a condition precedent in such an "un-abated" case in light of Pr. CIT v. Abhisar Buildwell (P.) Ltd. [2023] 149 taxman.com 399(SC).

4. This being the identical clinching position emerging in all these four cases, we quash the impugned as many as assessments herein as not sustainable in law. Ordered accordingly.

5. All other pleadings are rendered academic.
6. These Revenue's four appeals ITA Nos. 135, 136, 137 & 138/Agr/2022 are dismissed in above terms. A copy of this common order be placed in respective case files.

Order pronounced in the open court on 11TH February, 2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 11TH February, 2025.

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra