

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 57/Agr./2017
(Assessment Year 2008-09)**

ACIT, Circle 2(1) Aayakar Bhawan, City Centre, Gwalior	Vs.	M/s SSS Investment Pvt. Limited, 144A Shahjadi Mandi, Agra
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AALCS3290G		
Appellant	..	Respondent

Appellant by :	Sh. Sukesh Kumar Jain, SR. DR
Respondent by :	Sh. Sanjay Kumar, CA

Date of Hearing	12.02.2025
Date of Pronouncement	12.02.2025

ORDER

PER SATBEER SINGH GODARA, JUDICIAL MEMBER:

This Revenue’s appeal for assessment year 2008-09 arises against Commissioner of Income Tax (Appeals), [in short, the “CIT(A)”] Gwalior’s order dated 16.11.2016, in case No. 396/IT/2011-12/Gwl, involving proceedings under Section 143(3) r.w.s 153A of the Income Tax Act, 1961, [hereinafter referred to as ‘the Act’].

2. Coming to the Revenue’s instant appeal, we note at the outset that the learned departmental authorities had conducted the search in question in assessee’s case on 11.03.2010 leading to initiation of Section 153A proceedings culminating in the Assessing Officer’s assessment

framed on 11.11.2011 making the additions in question. There could be hardly any dispute that we are dealing with an “unabated” assessment as on the date of search wherein any additions has to be made in the assessee’s hands based on the specific seized material only as per PCIT Vs. Abhisar Builwell P. Ltd. (2023) 454 ITR 212 (SC).

3. Learned CIT-DR at this stage seeks to postpone the hearing in the instant Revenue’s appeal on the ground that the necessary status report is yet to come from the field authorities.

4. We are of the considered view that given facts that there is no addition made on the basis of the seized material, we reject the Revenue’s instant adjournment as well as the main appeal in very terms.

5. This Revenue’s appeal is dismissed.

Order pronounced in the open court on 12.02.2025

Sd/-
(Manoj Kumar Aggarwal)
ACCOUNTANT MEMBER

Sd/-
(Satbeer Singh Godara)
JUDICIAL MEMBER

Dated 12.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR