

**IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA**

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

**ITA Nos. 113, 164 & 165/Agr./2014
(Assessment Years: 2007-8, 2009-10 & 2010-11)**

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| ACIT, Circle -1 Aayakar Bhawan, City Centre, Gwalior - 474011 | Vs. | Sh. Ram Gopal Garg Gali No.1, Shri Ram Colony, Nainagarh Road Morena (MP) |
| स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No:AFXPG1401R | | |
| Appellant | .. | Respondent |

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

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| Date of Hearing | 12.02.2025 |
| Date of Pronouncement | 12.02.2025 |

ORDER

PER BENCH:

These three Revenue's appeals involve the single assessee herein, namely Sh. Ram Gopal Garg. All other relevant details thereof read as under:

| Sr. No. | Appeal No. | A. Y. | Revenue | Assessee | Order appealed against | Proceedings u/s |
|---------|---------------|---------|---------|--------------------|---|-----------------|
| 1. | 113/Agr/2014 | 2007-08 | ACIT | Sh. Ram Gopal Garg | CIT(Appeals), Gwalior, in case No. 612/IT/11-12/Gwl, Dated 11.02.2014 | 143(3)/153A |
| 2 | 164/Agr/2014 | 2009-10 | ACIT | Sh. Ram Gopal Garg | CIT(Appeals), Gwalior, in case No. 677/IT/11-12/Gwl, Dated 04.03.2014 | 143(3)/153A |
| 3. | 165/Agr./2014 | 2010-11 | ACIT | Sh. Ram Gopal Garg | CIT(Appeals), Gwalior, in case No. 676/IT/11-12/Gwl, Dated 04.03.2014 | 143(3) |

2. Heard both the parties at length. Case files perused.

3. It emerges during the course of hearing that the learned CIT-DR has filed a letter today seeking en-block adjournment even in these old appeals of the year 2014 involving “protective” additions made by the Assessing Officer in his assessment(s) framed u/s 143(3) r.w.s. 153A of the Act.

4. Faced with the situation, we note that the able assistance coming from the assessee side that the learned CIT(A) has recorded the clinching identical findings in para 11 of the lower appellate orders under challenge that the corresponding substantive additions had been made in the case Shri Ramesh Chand Garg which stood settled before the Income Tax Settlement Commission way back on 24.06.2013. This clinching fact has nowhere been denied in the Revenue’s identical grounds herein.

5. That being the case, we note that the Learned CIT(A), DR’s adjournment petition as well these three Revenue’s appeals deserve to be declined in very terms as there is no point in postponing the hearing. We order accordingly.

6. These Revenue’s three appeals ITA Nos. 113, 164 & 165/Agr./2014 are dismissed in above terms. A copy of this common order be placed in the respective case files.

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