

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Manoj Kumar Aggarwal, Accountant Member**

ITA No. 33/Agr./2023 : Asstt. Year : 2012-13

Rajendra Singh Chauhan, Gram Tumen, Ashok Nagar, Madhya Pradesh-473332	Vs	PCIT, Gwalior
(APPELLANT)		(RESPONDENT)
PAN No. APBPC5597E		

**Assessee by : Sh. Pankaj Garg, Adv.
Revenue by : Sh. Shailendra Srivastava, Sr. DR**

ITA No. 46/Agr./2021 : Asstt. Year : 2015-16

M/s RBA Systems (P) Ltd., F-9/35, Surya Kiran Building, Sanjay Place, Agra, U.P.-282002	Vs	PCIT, Agra-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAGCR3680L		

**Assessee by : Sh. Anurag Sinha, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR**

ITA No. 39/Agr./2021 : Asstt. Year : 2016-17

Ashok Kumar Agarwal, 137, Mohalla Ganj, Firozaba, U.P.-283203	Vs	PCIT, Agra-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAWPA0325J		

**Assessee by : Sh. Pankaj Garg, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR**

Date of Hearing: 10.02.2025	Date of Pronouncement: .02.2025
------------------------------------	--

ITA No. 39/Agr./2022 : Asstt. Year : 2016-17

Sh. Siddhi Vinayak Developers, B-7, Poonam Complex, Jeoni Mandi, Agra, U.P.- 282004	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. ACDFS3072P		

**Assessee by : Sh. Navin Garg, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR**

ITA No. 40/Agr./2022 : Asstt. Year : 2012-13

Praveen Kumar Verma, 31/21, Tarkari Gali, Lohamandi, Agra, U.P.-282002	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AFOPV7592M		

Assessee by : Sh. Rajesh Malhotra, CA
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 47/Agr./2022 : Asstt. Year : 2017-18

People's Heritage Hospital Pvt. Ltd., 7/52, A1, Bye Pass Road, Jawahar Nagar, Agra, U.P.-282002	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAICP5155G		

Assessee by : None
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 49/Agr./2022 : Asstt. Year : 2017-18

Girjesh Gupta, Karhal Road, Dariba, Mainpuri, U.P.-205001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AIAPG8808J		

Assessee by : None
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 50/Agr./2022 : Asstt. Year : 2017-18

Goyal Brothers, Mandi Motiganj, Mainpuri, U.P.-205001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAQFG2717G		

Assessee by : Sh. Prathna Jalan, CA
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 66/Agr./2022 : Asstt. Year : 2017-18

Big Shoes, 91-92, Shree Ram Plaza Shoe Complex, Hing Ki Mandi, Agra, U.P.-282003	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAEFB2942E		

ITA No. 67/Agr./2022 : Asstt. Year : 2017-18

Jones Traders, 8-35, Shoe Market, Hing Ki Mandi, Agra, U.P.-282003	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AADFJ1407D		

Assessee by : Sh. Gaurav Goyal, CA
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 81/Agr./2022 : Asstt. Year : 2017-18

Indu Gold & Diamonds Pvt. Ltd., 3/64, Jain Mandir, Gali Lekhraj Nagar, Aligarh, U.P.-202001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AADCI3721Q		

Assessee by : Sh. Pankaj Garg, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 83/Agr./2022 : Asstt. Year : 2017-18

OM Ice and Chilling Plant, 21/276, Chaudhry Mehtab Singh Compound, Jeoni Mandi, U.P.-282004	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AABFO1699J		

Assessee by : Sh. Anurag Sinha, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 84/Agr./2022 : Asstt. Year : 2017-18

Ram Murti, D-53, Industrial Estate, Aligarh, U.P.-202001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAYPM9991Q		

Assessee by : None
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 85/Agr./2022 : Asstt. Year : 2017-18

Shobhit Bansal, 13, Gailana Road, Kailash Vihar, Agra, U.P.-282006	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AFYPB0516M		

Assessee by : Sh. Gourav Goyal, CA
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

ITA No. 97/Agr./2022 : Asstt. Year : 2017-18

Shiva Traders, 2/262, Transport Nagar, Agra, U.P.-282002	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAYFS0940D		

Assessee by : Sh. Prathna Jalan, CA
Revenue by : Sh. Shailender Shrivastava, Sr. DR

ITA No. 153/Agr./2023 : Asstt. Year : 2017-18

Manjhi Brick Field, C/o J N Goyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan-321001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAVFM9124G		

Assessee by : None
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

Date of Hearing: 12.02.2025	Date of Pronouncement: .02.2025
------------------------------------	--

ITA No. 26/Agr./2022 : Asstt. Year : 2017-18

M/s Tej Shoe Tech, 10-11 th Mile Stone, Agra Mathura Road, Agra, U.P.-282007	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AAFT7902L		

Assessee by : Sh. Sahib P. Satsangi, Adv.
Revenue by : Dr. Arun Kumar Yadav, CIT-DR

ITA No. 139/Agr./2024 : Asstt. Year : 2017-18

Asha Gupta, Mohalla Mahajnan, Bhongaon, Bewar, U.P.-205001	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AKEPG8119Q		

Assessee by : Ms. Prarthana Jalan, CA .
Revenue by : Dr. Arun Kumar Yadav, CIT-DR

Date of Hearing: 19.02.2025	Date of Pronouncement: .02.2025
------------------------------------	--

ITA No.98/Agr./2022 : Asstt. Year : 2017-18

Lekhraj and Associates, 36, New Ashok Nagar, Agra, U.P.-282002	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AACFL1298B		

Assessee by : Sh. Prathna Jalan, CA
Revenue by : Sh. Shailender Shrivastava, CIT-DR

ITA No. 107/Agr./2022 : Asstt. Year : 2017-18

Prashant Kumar Mangal, 703, Padam Deep Tower, G-10/8, Sanjay Place, Agra, U.P.-282002	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. ACVPM0428R		

Assessee by : Sh. Anurag Sinha, Adv.
Revenue by : Sh. Shailender Shrivastava, CIT-DR

Date of Hearing: 20.02.2025	Date of Pronouncement: .02.2025
------------------------------------	--

ITA No. 107/Agr./2023 : Asstt. Year : 2017-18

Sh. Manoj Agarwal, 3-B/19, Rati Talai, Banswara (Rajasthan)327001.	Vs	PCIT-1, Agra, U.P.-282002
(APPELLANT)		(RESPONDENT)
PAN No. AFSPA3819E		

Assessee by : Sh. Rajendra Sharma, Adv.
Revenue by : Sh. Sukesh Kumar Jain, CIT-DR

Date of Hearing: 13.02.2025	Date of Pronouncement: 21.02.2025
------------------------------------	--

ORDER

Per Bench:

These twenty one assessees as many appeals involving the following relevant details thereof stand tabulated as under:

Sl. No.	ITA Nos.	A.Y.	Appellant	Respondent	Order passed against	Proceedings u/s
1.	33/Agr./2023	2012-13	Rajendra Singh Chauhan	PCIT	PCIT, Gwalior's case No. Pr.CIT/Gwl/263/2021-22 dated 14.03.2022	263
2.	40/Agr./2022	2012-13	Praveen Kumar Verma	PCIT-1	PCIT, Agra-1's case No. PCIT-1/Agra/ITO (OSD)/263/PKV/ 2021-22 Dated 31.03.2022	263
3.	46/Agr./2021	2015-16	RBA Systems (P) Lt.	PCIT-1	PCIT, Agra-1's, DIN & order No. ITBA/REV/F/REV5/2020-21/1032060407(1), dated 31.03.2021	143(3)
4.	39/Agr./2021	2016-17	Ashok Kumar Agrawal	PCIT-1	PCIT, Agra-1's, DIN & order No. ITBA/REV/F/REV5/2020-21/1031482310(1), dated 15.03.2021	143(3)
5.	39/Agr./2022	2016-17	Shri Sidhi Vinayak Developers	PCIT-1	PCIT, Agra-1's, DIN & order No. ITBA/REV/F/REV5/2020-21/1032054945(1), dated 31.03.2021	143(3)
6.	26/Agr./2022	2017-18	Tej Shoe Tech	PCIT-1	PCIT, Agra-1's case No. PCIT-1 / Agra / ITO (OSD)/263/Tej/ 2021-22 Dated 31.03.2022	263

7.	47/Agr./2022	2017-18	People's Heritage Hospital Pvt. Ltd.	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/PHHPL / 2021-22 Dated 31.03.2022
8.	49/Agr./2022	2017-18	Girjesh Gupta	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Girjesh Gupta / 2021-22 Dated 31.03.2022
9.	50/Agr./2022	2017-18	Goyal Brothers	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Goyal / 2021-22 Dated 31.03.2022
10.	66/Agr./2022	2017-18	Big Shoes	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Big Shoes / 2021-22 Dated 31.03.2022
11.	67/Agr./2022	2017-18	Jones Traders	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/JT/ 2021-22 Dated 31.03.2022
12.	81/Agr./2022	2017-18	Indu Gold & diamonds Pvt. Ltd.	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/IGD/2021-22 Dated 31.03.2022
13.	83/Agr./2022	2017-18	OM Ice Chilling Plant	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Om Ice & Chilling Plant/2021-22 Dated 31.03.2022
14.	84/Agr./2022	2017-18	Ram Murti	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Ram Murti/2021-22 Dated 31.03.2022
15.	85/Agr./2022	2017-18	Shobhit Bansal	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/SB/2021-22 Dated 31.03.2022
16.	97/Agr./2022	2017-18	Shiva Traders	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/M/s Shiva Traders/2021-22 Dated 31.03.2022
17.	98/Agr./2022	2017-18	Lekhraj and Associates	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Kekhraj/ 2021-22 Dated 31.03.2022
18.	107/Agr./2022	2017-18	Prashant Kumar Mangal	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/PKM/2021-22 Dated 31.03.2022
19.	107/Agr./2023	2017-18	Manoj Agarwal	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1 / Agra / ITO (OSD)/263/Manoj /2021-22 Dated 31.03.2022
20.	153/Agr./2023	2017-18	Manjhi Brick Field	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1/Agra/ITO(OSD) /263/Manjhi/2021-22 Dated 31.03.2022
21.	139/Agr./2024	2017-18	Asha Gupta	PCIT-1	PCIT, Agra-1's case No. 263 PCIT-1/Agra/ITO(OSD) /263/Asha/2021-22 Dated 31.03.2022

2. Heard all the assesseees and department through their respective learned representatives. Case files perused.

3. It emerges during the course of hearing in all these cases that although they are filed by different assesseees against the respective orders of the learned PCIT's or CIT's; as the case may be, we find a clinching common/identical fact herein as none of the impugned order(s) has given any categorical finding as to how and in what manner, the regular assessment(s) in question are erroneous ones or they do cause prejudice to the interest of the Revenue, simultaneously.

4. Faced with this situation, the Revenue's very able learned CIT-DR vehemently argues that once these assesseees had been issued the corresponding section 263 show-cause notices which remained non-complied at their end, even if there is no specific finding in the impugned orders, the same deserve to be upheld for want of rebuttal by the appellant side before the revisional authority(es).

5. We have given out thoughtful consideration to the vehement rival pleadings. We find no reason to sustain any of the impugned revision direction forming subject matter of our adjudication in all these cases. This is for the precise reason that apart from reproducing the corresponding show-cause notices which went un-responded by the most of the assesseees,

there is not even a single instance wherein the learned revisional authority has arrived at any categorical finding on merits after having discussed the relevant error as well as prejudice caused to the interest of the Revenue. Needless to say, the law on exercise of the impugned revision jurisdiction stand very well settled since long in light of Malabar Industries Ltd. vs. CIT (2000) 243 ITR 83(SC) that before the same is invoked, the assessment has to be simultaneously erroneous as well as causing prejudice to the interest of the Revenue. Meaning thereby that till the time such a conclusion is not arrived at by the learned revision authority, an assessment could not be held as liable to be revised merely because of the fact that the corresponding show-cause notice(s) issued to the taxpayer have gone un-responded. We are further informed that case law M. L. Chains Vs. PCIT (2024) 461 ITR 457 (All.) has already decided the very issue involving a similar revision direction, as not sustainable, in para 20 thereof. We thus accept the assessee's identical submissions in all these cases to this extent and reverse the learned PCIT's section 263 corresponding identical revision directions. Ordered accordingly. All necessary computation shall follow.

6. All other pleadings on merit amongst the parties stand rendered academic in above terms.

7. To sum up, all these twenty one assesseees' as many appeals ITA Nos. 39 & 46/Agr./2021, ITA Nos. 26, 39, 40, 47, 49, 50, 66, 67, 81, 83, 84, 85, 97, 98 & 107/Agr./2022, ITA Nos. 33, 107 & 153/Agr./2023 and ITA Nos. 139/Agr./2024 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 21/02/2025.

Sd/-

(Manoj Kumar Aggarwal)
Accountant Member

Dated: 21/02/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR