

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", DELHI**

**BEFORE SH. M. BALAGANESH, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.4737/DEL/2018
Assessment Year: 2015-16

Om Prakash Tantia, Plot No. 165-167, Sector-25, Ballabgarh, Faridabad PAN No.ABSPT8332M	Vs.	DCIT Central Circle – 25 New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.5958/DEL/2018
Assessment Year: 2015-16

Nisha Jain C/o Kapil Goel, Advocate F-26/124, Sector-7, Rohini, New Delhi-110085 PAN No.ACSPJ6903H	Vs.	DCIT Central Circle – 25 New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.5944/DEL/2018
Assessment Year: 2015-16

Manoj Tantia C/o Kapil Goel, Advocate F-26/124, Sector-7, Rohini, New Delhi-110085 PAN No.AAFPT4583L	Vs.	DCIT Central Circle – 25 New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.5956/DEL/2018
Assessment Year: 2015-16

Ruchi Tantia C/o Kapil Goel, Advocate F-26/124, Sector-7, Rohini, New Delhi-110085 PAN No.AAFPT7201D	Vs.	DCIT Central Circle – 25 New Delhi
(APPELLANT)		(RESPONDENT)

ITA No.5953/DEL/2018
Assessment Year: 2015-16

Renu Jain C/o Kapil Goel, Advocate F-26/124, Sector-7, Rohini, New Delhi-110085 PAN No.AFNPJ7112E	Vs.	DCIT Central Circle – 25 New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Dr. Kapil Goel, Advocate
Respondent by	Sh. Surender Pal, CIT DR

Date of hearing:	10 /02/2025
Date of Pronouncement:	07/03/2025

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

These captioned appeals by the respective assesseees are directed against the order of the Commissioner of Income Tax (Appeals)-29, New Delhi [hereinafter referred to as "CIT(A)"] vide order dated 01.05.2018 pertaining to A.Y. 2015-16 arises out of

the assessment order dated 29.12.2017 of the Income – tax Act, 1961 [hereinafter referred as ‘the Act’].

2. Since, the issues are common and appeals are connected, therefore, they are heard together and are being disposed off by this common order. First, we take up ITA No.**4737/Del/2018 A.Y. 2015-16** as lead case.

3. The assessee has raised the following grounds of appeal:

1. Jurisdictional ground: That both the assessment orders of Ld AO and first appellate order of ld CIT-A are bad in law as entire asst, is framed without authority of law and ultra vires to provisions of the 1961 Act (income tax act, 1961) being without jurisdiction as it is mainly/chiefly based on stated material as emanating from search action u/s 132 on "other person", so it is framed in violation of mandate of special and specific provision of section 153C of 1961 Act

2. Total Violation of principle natural justice: That both the assessment orders of Ld AO and first appellate order of Id CIT-A are bad in law as entire asst. is framed in total violation of principle of natural justice for non confrontation of relied upon

material (statements etc) and lack of cross examination being offered to assessee as pleaded at asst. and first appeal stage.

3. No incriminating material unearthed from assessee's own search action u/s 132: That both the assessment orders of Ld AO and first appellate order of Id CIT-A are bad in law as entire asst. is framed u/s 153A, without any requisite "incriminating material" being unearthed from assessee's own search u/s 132 of 1961 Act;

4. Wrongful sustenance by Id CIT-A of impugned additions as made in impugned asst.: That both the assessment orders of Ld AO and first appellate order of Id CIT-A are bad in law in so far as impugned additions made /sustained are concerned same being based on invalid and perverse reasoning and without considering the detailed submissions and evidences placed from side of assessee;

5. Invalid approval u/s 153D: That both the assessment orders of Ld AO and first appellate order of Id CIT-A are bad in law being based on invalid approval u/s 153D of 1961 Act.

6. Non application of mind: That both the assessment orders of Ld AO and first appellate order of Id CIT-A are bad in law being passed without application of mind to material available on record.

4. The assessee has also raised additional grounds of appeal:

“That assessment framed u/s. 153A/143(3) for the period under consideration is void ab initio being passed on basis of invalid and mechanical approval u/s. 153D dated 29.12.2017 by competent authority ergo assessment framed as confirmed by Ld. CIT(A) deserves to be quashed and assessment may be declared as nullity”

4. The brief facts of the case are that assessee has filed return of income u/s 139(1) of the Act on 23-03-2016 declaring income of Rs 31,46,470/-. A search proceeding was conducted at the residential as well as business premises in the case of the assessee on 18.11.2015 by ADIT INV Wing, New Delhi. During the search proceeding certain documents were found and seized, the detail of which was given in the pachmenta, attached and questionnaire dated 16.10.2017, subsequently the AO issued notice under section 153A of the Act and in response to that the assessee has filed Income tax return declaring income of Rs 31,46,470/-. Notices u/s 143(2) & 142(1) of the Act were

issued. In the response of the notices Id.A.R of the assessee company attended the proceedings and filed the details reply. The A.O has issued the show cause notice to the assessee and his family members & Sajan Kumar Jain group as their share premium/ share capital/ Long Term Capital should not be treated as bogus as these entries were obtained through front companies which are runed and managed by Shri Pradeep Kumar Jindal. On the basis of the statement of Shri Pradeep Kumar Jindal given u/s 132(4) of the Act the A.O completed the assessment by making the additions of bogus Long Term Capital gain of Rs 19,18,144/- and 6% unexplained expenditure of Rs 19,18,144/- u/s 69 of the Act.

5. Aggrieved by the order of the AO the assessee filed appeal before the CIT(A). The Ld. CIT(A) in his order dated 22-01-2018 sustained the additions and dismissed the appeal of the assessee.

6. Aggrieved by the order of the Ld. CIT(A) the assessee is in appeal before us.

7. The Ld. AR submitted that the addition has made on the statement of the third person Shri Pradeep Kumar Jindal. No incriminating material was found at the premises of the assessee. The Assessing Officer has made the assessment u/s

153A/ 143 (3) of the Act. He argued that the proceedings could not have been initiated u/s 153 A of the Act as the, documents found from the possession of third party could not have been held to be incriminating documents found from the premises of the assessee. Reliance has placed on the following decisions:

(i) In the case of PCIT v. M3M India Holdings ITA No. 97/2023 the Hon'ble Punjab and Haryana Punjab & Haryana High Court held as under;

“6. Learned counsel for the Revenue vehemently argued that during the search and seizure conducted with reference to another group of companies, a laptop of one Bina Shah was seized indicating that on 18.06.2015 some transactions relating to the purchase of shares of two entities KMPL and GBPL, who collectively owned 430 acres of land at Mangar by M/s ESS Gee Shelters Shelters Private Limited, were made and involvement of the respondent-assessee respondent assessee was found. The recovered data could be taken into consideration for initiating proceedings under [Section 153A](#) of the Act.

7. On the other hand, learned counsel appearing for the respondent-assessee assessee has argued that the proceedings could not have been initiated under [Section 153-A 153 A](#) of the Act as the documents found from the possession of third party could not be held to be incriminating documents found from the premises of the assessee. She relied on judgment of Delhi High Court in [Kabul Chawla's](#) case (supra).

8. *Learned senior counsel appearing for the assessee has filed written submissions to submit that entire basis of the additions were some documents found from the Laptop of Bina Shah and the statements of Gaurav Jain and Suresh Gandhi recorded under [Section 132\(4\)](#) of the Act during the course of their search. The search was conducted in the premises of the partners at 106A, Tower-1, To 1, DLF Aralias, Golf Link, Gurugram on 23.07.2016. The name of the assessee was not mentioned in the Panchnama.. The search conducted could not be held to be a valid search as it was not held and occupied by the assessee partner firm. Since the premises, in which the name of the assessee found mentioned does not belong to the assessee, the search could not be held to be valid. She submitted that no incriminating material was found from the premises of the assessee to justify the additions of Rs. 62.89 crores in the hands of the assessee.*

9. *Learned counsel for the Revenue submitted that the ITAT has wrongfully noted that no incriminating material was found at the premises where the search was conducted. He also submitted that warrants, which were issued to search 106A, Tower-1, 1, DLF Aralias, Golf Link, Gurugram,, mentioned the name of the respondent, therefore, there was sufficient incriminating material available for initiating proceedings. There is perversity in the order passed by the ITAT.*

10. *We have carefully considered the submissions of the counsel for the parties and perused the referred law.*

11. Although, *prima facie*, this Court is of the firm view that the factual aspects would not be examined in appeal but with the purpose to satisfy ourselves, ourselves, we asked the Department to place before us the warrants of authorization issued under [Section 132](#) of the Act.

12. The original file containing satisfaction note for issue of consequential warrant of authorization and the satisfaction note prepared after search was also perused. It is noticed that there were two warrants of authorization issued under [Section 132](#) of the Act by the Principal Director of Income Tax (Inv.), Chandigarh. One is for partners Bansant Bansal, Roop Kumar Bansal, Pankaj Bansal, Smt. Smt. Anita Bansal, Smt. Abha Bansal and M/s M3M India Holdings Private Limited dated 16.07.2016 at the address C-13, 13, Sushant Lok, Phase-1, Phase 1, Gurgaon and the other one issued on the same day is for Bansant Bansal, Roop Kumar Bansal, Pankaj Bansal, Smt. Anita Bansal, ansal, Smt. Abha Bansal and M/s M3M India Holdings (Firm) at 106 106-A, Tower-1, DLF Aralias, DLF Golflinks, Gurugram. Thus, the name of the firm assessee is mentioned in the warrants at (Global 3rd Floor) 106-A, Tower-1, DLF Aralias, DLF Golflinks, Gurugram, which is not the registered office of the assessee.

13. The other warrant which does not contain name of the assessee but contains name of M/s M3M India Holdings Private Limited and registered office of the assessee i.e. C-13, C 13, Sushant Lok, Phase Phase-1, Gurgaon. However, the name of the partners of the firm are mentioned. We find ourselves in agreement with learned counsel for the Revenue

that mentioning M/s M3M India Holdings Private Limited for the addressee C-13, Sushant Lok, Phase 1, Gurgaon would not be a reason to hold that no search operation was conducted at the premises of the assessee because even if the name of other private limited company is mentioned in the warrant, the fact remains that the registered address of the respondent firm was searched and the names of their partners were mentioned. The findings of the ITAT that there was no search conducted at the premises of the respondent respondent-firm firm is, therefore, found to be erroneous and perverse.

14. Further contention of the appellant with regard to as assertion section of incriminating material being found in the premises of the respondent, however, is without any basis. We have carefully gone through the Satisfaction Report and found f that only incriminating material which has been made the basis for initiating proceedings under [Section 153 A](#) of the Act is the so called laptop of one Bina Shah recovered from Mumbai. We also noticed that recovery of the said Laptop is not from the office belonging to the assessee. The search operation in which the laptop was recovered was of different firm and it was not during the course of search operation conducted against the respondent-firm respondent firm or its partners that incriminating DB material was recovered. If there was any indication of violation of provisions of the Act or suppression of income or any other incriminating material, which may have been recovered from the premises, the proceedings under [Section 153-A](#) can be said to be justified and legal. However, since no such material was collected or found from the premises of the respondent-assessee, assessee, we are

unable to sustain the proceedings initiated under [Section 153-A](#) of the Act”.

8. In the case of PCIT v M/s VSL Mining Company Pvt Ltd the Hon’ble Karnataka High Court has framed the substantial question of law:

“2. The relevant facts leading to the present appeal are that the assessee belongs to the Lad group of companies and is engaged in the business of extraction and trading of iron ore. A search was conducted under Section 132 of the IT Act in the Lad group on 26.10.2007. The assessee filed its return of income for AY 2008-09 declaring a total income of Rs.55,96,22,255/-. A notice under section 143 (2) as also Section 142(1) of the IT Act was issued, consequent to which vide Assessment Order dated 31.12.2009 the Assessing Officer assessed the taxable income as Rs.115,89,54,044/- and the balance tax payable at Rs.44,31,32,567/-“.

9. The Hon’ble Karnataka High Court in ITA No.23 of 2020 in the case of Pr. CIT Vs. M/s. VSL Mining Company Pvt. Ltd. held as under: -

“11. It is forthcoming that the assessee has specifically raised additional grounds before the Tribunal by contending that the AO has not followed the procedure as envisaged under section 153C of the IT Act and that the additions made in regular assessment proceedings are required to be deleted. While considering the said contentions, the Tribunal has held as follows :

7.6.1 We have carefully considered the legal arguments/contentions put forth by both parties. The facts not in dispute are that the substantive and protective additions were made in the case on hand on the basis of material found and seized from the premises of Shri. Manoj Kumar Jain. It is also amply clear that the AO did not invoke the provisions of [Section 153C](#) of the Act on receipt of the material; but rather chose to take cognizance of these materials (i.e., seized in the case of Shri. Manoj Kumar Jain) in the course of pending assessment proceedings under [section 143\(3\)](#) of the Act for Assessment Year 2008- 09 that were before him. It is therefore clearly established that the AO has used seized material/ documents found in the course of search conducted in the case of a third party (i.e., search of Shri. Manoj Kumar Jain) for making the additions in the hands of the assessee, although, on protective and substantive basis; which was later on modified as substantive by the CIT(A).

7.6.2 The provisions of [Section 153C](#) of the Act enjoins upon the AO of the person searched; that on being satisfied that books of account seized or requisitioned belongs to or pertain to some other persons, to handover the books of account to the AO having jurisdiction over such other person. Thereafter, the second AO, on being satisfied that the books of account and documents received have a bearing on the determination of the total income of the other person, should assume jurisdiction under [section 153C](#) of the Act. After assuming jurisdiction under [section 153C](#) of the Act, the AO proceeds to carry out an assessment in terms of [section 153A](#) r.w.s. 143(3) of the Act.

.....

7.6.3 From the above, it is seen that the jurisdictional conditions and circumstances prescribed by the legislature for assumption of jurisdiction and taking action under [section 153C](#) of the Act is different when compared to a regular assessment. The jurisdiction to make an assessment under [section 153C](#) of the Act arises when satisfaction is reached that the materials found in the course of search of some other person have a bearing on the determination of the income of the assessee. Further, in the first proviso to [section 153C](#) of the Act, it is provided that the reference to the date of search in the second proviso to [section 153A](#) of the Act; dealing with abatement of pending proceedings on the date of search; shall for the purpose of the persons proceeded under [section 153C](#) of the Act be construed as the date on which the seized materials are received by the AO.

7.6.4 In the case on hand, we find that there was a search under [section 132](#) of the Act in the case of the assessee on 26.10.2007. After the regular assessments proceedings under [section 143\(3\)](#) of the Act were taken up by the assessee and during the pendency thereof; the AO received material / information from the AO of Shri. Manoj Kumar Jain. As per the second proviso to [section 153C](#) of the Act, the assessment proceedings pending under [section 143](#) of the Act in the case of the assessee before the AO would abate on the date the AO received the seized material from the AO of Shri. Manoj Kumar Jain and fresh proceedings under [section 153C](#) of the Act ought to have been initiated. However, it is seen that, upon receipt of the said information / materials, the AO did not assume jurisdiction under [section 153C](#) of the Act, but rather chose to

use the said materials/information for making additions in the impugned order of assessment for Assessment Year 2008-09 concluded under [section 143\(3\)](#) of the Act. The AO has discussed these additions in the order of assessment under the caption "Unaccounted Transactions with Shri. Manoj Kumar Jain". The AO noted that the assessment proceedings in the case of Shri. Manoj Kumar Jain were 'being concluded at Central Circle-1, Belgaum'. Thereafter, he has gone on to set-out the issues in the case of Shri. Manoj Kumar Jain, relevant to the assessee in the case on hand. But no satisfaction, it appears, has been recorded that these materials have a bearing on the determination of income. Thus, the AO has not followed the procedure laid down in [section 153C](#) of the Act for taking cognizance of the material found / seized in the case of Shri. Manoj Kumar Jain and making an assessment with reference to those materials in the case on hand.

7.6.7 Taking into account the aforesaid factual and legal matrix, we are of the considered view that the AO could not have taken cognizance of the seized documents and other material found and seized in the course of search conducted in the premises / case of Shri. Manoj Kumar Jain, while framing the order of assessment under [section 143\(3\)](#) of the Act in the case on hand. As a matter of fact, the ongoing assessment proceedings under [section 143\(3\)](#) of the Act would abate on receipt of these seized materials as per the second proviso to [section 153A](#) of the Act. We are of the view that in the event the AO wanted to take cognizance of the seized materials, he ought to have invoked the provisions [section 153C](#) of the Act after recording his satisfaction based on material sent by the

AO of Shri. Manoj Kumar Jain. This jurisdictional pre-condition laid down by the Legislature of recording of satisfaction for taking action under [section 153C](#) of the Act cannot be side-stepped / brushed aside and additions be made in proceedings pending under [section 143\(3\)](#) of the Act as the scope of assessments framed under [sections 143\(3\)](#) and [153C](#) of the Act are quite different. In that view of the matter, we hold that the protective additions made by the AO in the impugned order of assessment for Assessment Year 2008-09 dated 31.12.2009, are contrary to the provisions of the Act and are therefore to be deleted. Similarly, the addition sustained by the CIT(A) of Rs.6,45,000/- on substantive basis as profit from trading in iron-ore based on the material found and seized in the search conducted in the case of Shri. Manoj Kumar Jain is also hereby deleted. It is accordingly ordered. Consequently, the additional grounds raised by the assessee are allowed. "

12. It is relevant to note that [Chapter VI of the IT Act](#) contemplates the procedure for assessment, wherein various stipulations are provided in terms of [Sections 136 to 153](#) of the IT Act. [Section 153A](#), [153B](#) and [153C](#) have been inserted by the [Finance Act, 2003](#) w.e.f., 1.6.2003, which specifically contemplates assessments in cases of search or requisition. [Section 153A](#) of the IT Act contains various stipulations with regard to the person searched and [Section 153C](#) of the IT Act contains various stipulations with regard to such other person, other than the person searched.

13. A coordinate Bench of this Court in the case of *Dinakar Suvarna v. DCIT8* while considering an appeal of the assessee, in a fact situation wherein an assessment was re-opened under [Section 147](#) of the IT Act based on a search conducted and the procedure under [Section 153](#) of the IT Judgment dated 8.7.2022 passed in ITA No.16/2015 Act was not followed was under consideration. It was held as follows:

"10. Admittedly no proceedings were initiated under [Section 153C](#) of the Act. Thus, there is patent non- application of mind. It is relevant to note that the author of the diary Smt. Soumya Shetty had passed away prior to the date of search. It was argued on behalf of the Revenue that Shri. Ashok Kumar Chowta had offered tax on lump-sum income.

11. Further, the Assessing Officer has not recorded his satisfaction with regard to escapement of income. On the other hand, he has based Revenue's case entirely on the statement of assessee."

14. A Division Bench of the Rajasthan High Court in the case of *Shyam Sunder Khandelwal v. ACT9* has held as follows:

"24. In the case where search or requisition is made, the AO under [Section 153A](#) mandatorily is required to issue notices to the assessee for filing of income tax return for the relevant preceding years. The AO assumes jurisdiction to assess/reassess 'total income' by passing separate order for each assessment.

25. In cases of the person other than on whom search was conducted but material belonging or relating such person was seized or requisition, the AO has to proceed under [Section 153C](#). The two pre-requisites are that the AO dealing with the assessee on whom search was conducted or requisition made, being satisfied that seized material belongs or relates to other assessee shall hand over it to AO having (2024) 161 taxman.com 255 (Rajasthan) jurisdiction of such assessee. Thereafter, the satisfaction of AO receiving the seized material that the material handed over has a bearing for determination of total income of such other person for the relevant preceding years. On fulfillment of twin conditions the AO shall proceed in accordance with the provisions of [Section 153A](#).

26. Special procedure is prescribed under [Section 153A](#) to [153D](#) for assessment in cases of search and requisition. There cannot be a quibble with the proposition that the special provision shall prevail over the general provision. To say it differently the provisions of [Section 153A](#) to [153D](#) have prevalence over the regular provisions for assessment or reassessment under [Section 143](#) & [147/148](#).

27. [Section 153A](#) and [153C](#) starts with non-obstante clause. The procedure for assessment/reassessment in [Section 153A](#), [153C](#) in cases of search or requisition has an overriding effect to the regular provisions for assessment or reassessment under [Sections 139](#), [147](#), [148](#), [149](#), [151](#) & [153](#).

32. The argument that [Section 153C](#) can be invoked in case there is incriminating material for all the relevant preceding years and otherwise [Section 148](#) is to be resorted to, is misplaced. On satisfaction of the twin condition for proceedings

under [Section 153C](#), the AO has to proceed in accordance with [Section 153A](#). Notice is to be issued for filing of the returns for relevant preceding years and thereupon proceed to assessee or reassessee the 'total income'. It is not obligatory on the AO to make assessment for all the years, the earlier orders passed may be accepted. But once there is incriminating material seized or requisitioned belonging or relatable to the person other than on whom search was conducted, [Section 153C](#) is to be resorted to."

15. In view of the settled position of law as noticed above, once material pursuant to a search is relied upon, the AO is required to follow the procedure as contemplated under [Section 153A](#), [153B](#) and [153C](#) of the IT Act and it is impermissible for the AO to continue the regular assessment.

16. In view of the aforementioned, substantial question of law No.2 is answered in favour of the assessee and against the Revenue.

10. The Ld counsel for assessee has submitted that the AO has made the addition on the untested and uncorroborated statement of Shri Pradeep Kumar Jindal without following the principal of natural Justice. He has also submitted that the AO has not provided the opportunity of the cross examination of the other party Shri Pradeep Kumar Jindal.

Reliance has placed on the following decisions:

- (i) **In the case of PCIT v. Pavitra Realcon Pvt. Ltd. ITA 579/2018 the Hon'ble High Court** held as under :-

“23. In our opinion, the Act does not contemplate computing of search. However, these statements do constitute information, and if they relate to the evidence or material found during the search, they can be used in proceedings under the Act, as specified under Section 132 (4) of the Act. Nonetheless, such statements alone, without any other material discovered during the search which would corroborate said statements, do not grant the AO the authority to make an assessment.”

- (ii) **In the case of PCIT v. M/s Esspal International Pvt. Ltd. ITA No. 25/2024** the Hon’ble Rajasthan High Court held as under :-

11. Now it is a matter of record that Shirish Chandrakant shah had retracted his statements given before the Assessing Officer. Even otherwise, an admission by the assessee cannot be said to be a conclusive piece of evidence. The admission of the assessee in absence of any corroborative evidence to strengthen the case of the Revenue cannot be made the basis for any addition. Therefore, the substantial questions of law framed by the appellant pertained to an open issue which stands concluded by the decision of Hon’ble Supreme Court; on such decision was rendered in M/s. PULLANGODE RUBBER PRODUCE CO. LTD. v. STATE OF KERALA AND ANOTHER” (1973) 19 ITR 18.

- (iii) In the case of **Dr. M. Mallinga V. ACIT in TCA No. 284/11 the Hon’ble Madras High Court** held as under :-

“7. While undisputedly, a statement recorded under Section 132 (4) would constitute evidence, and a valuable one at that, it cannot be the sole basis upon which an addition may be made in the context of block assessment. For the aforesaid reasons, the appeal succeeds and substantial question of law no.1 is answered in favour of the assessee.

11. The Ld.DR has supported the order of the lower authorities. He has submitted the opportunity to cross examination was granted as sought by assessee from the Pradeep Kumar Jindal but he failed to avail this opportunity. Reliance has placed on the following decisions:-

- 1. ITO v. M. Pirai Choodi [2012] 20 taxmann.com733(SC)**
- 2.Chuharmal v. Commissioner of Income Tax [1988]38 taxman 190 (SC)**
- 3. Nokia India (P) Ltd. v. Dep. Director of Income - tax, Circle -2(1), International Taxation, New Delhi**

12. The above, mentioned decisions by Ld. DR do not help the revenue because the facts and circumstances of the instant case are different from the cited cases.

13. In the instant case no incriminating material was found from the assessee during the search and seizure proceedings and the material in form of statement of third person Shri

Pradeep Kumar was relied based on some other search operation. Hence if at all such statement is sought to be relied upon against the assessee, then logically the Assessing Officer should have proceeded on the assessee under section 153 C of the Act and not under section 153A of the Act. Hence the addition made in assessee hands under section 153 A of the Act is deleted.

14. We have decided the legal issue raised by assessee in his favour of the assessee, hence rest grounds are not adjudicated at this stage and be keep them open.

15. In the result the appeal of the assessee is allowed.

16. With regard to appeals being ITA Nos. 5958/Del/2018, 5944/Del/2018, 5956/Del/2018 and 5953/Del/2018, since the facts are exactly similar to ITA No.4737/Del/2018 our above findings in ITA No.4737/Del/2018 are applicable mutatis mutandis to ITA Nos. 5958/Del/2018, 5944/Del/2018, 5956/Del/2018 and 5953/Del/2018. Accordingly, the appeals being ITA Nos.5958/Del/2018, 5944/Del/2018, 5956/Del/2018 and 5953/Del/2018 filed by the assessee are allowed.

17. To sum up: all the appeals filed by the respective assessees are allowed.

Order pronounced in the open court on 07.03.2025.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Neha, Sr. PS

Date: .03.2025

Copy forwarded to:

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

Sd/-
(SUDHIR KUMAR)
(JUDICIAL MEMBER)

ASSISTANT REGISTRAR
ITAT DELHI