

**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**IT(SS)A Nos. 6 to 11/KOL/2025  
Assessment Years: 2011-12 to 2016-17**

**&**

**ITA No. 158 /Kol/2025  
Assessment Years: 2017-18**

**&**

**ITA No. 175 /Kol/2025  
Assessment Years: 2010-11**

Rajendra Tosawad No. 311, 3 <sup>rd</sup> Floor, Parekh Market, Kenedy Bridge, Opera House, Mumbai, Maharastra. (PAN: AAMPT9014B)	Vs	DCIT/ACIT, Central Circle- 1(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**&**

**IT(SS)A No. 146/KOL/2024  
Assessment Year: 2017-18**

Neelam Tosawad 48-14-28, Akhila Arcade, Asilmetta Junction, Visakhapatnam-530016, Andhra Pradesh (PAN: ABJPT5665J)	Vs	DCIT, Central Circle-1(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**&**

**IT(SS)A Nos. 147 to 153/KOL/2024  
Assessment Years: 2011-12 to 2017-18**

**&**

**ITA Nos. 159 & 160 /Kol/2025**  
**Assessment Years: 2010-11**

**&**

Syndicate Jewellers Pvt. Ltd. 22, Block-A, 1 <sup>st</sup> Floor, 22, Camac Street, Kolkata- 700016. (PAN: AAGCS6917B)	Vs	DCIT, Central Circle-1(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : N o n e (Adjournment petition rejected)  
 Respondent by : Shri P. N. Barnwal, CIT, DR

Date of Hearing : 20.03.2025  
 Date of Pronouncement : 20.03.2025

**ORDER**

**Per Bench :**

All these 18 captioned appeals have been filed by three different assesseees against the orders of the Ld. Commissioner of Income Tax (Appeals), Kolkata-20 [hereinafter referred to as “the Ld. CIT(A)”] vide orders dated 12.11.2024 (for IT(SS) Nos. 6 to 11/Kol/2025, dated 26.06.2024, for IT(SS)A No. 146/Kol/2024, AYs. 2011-12 to 2016-17), dated 13.11.2024 (for IT(SS)A No.158/Kol/2025, AY 2017-18), dated 30.09.2024 (for IT(SS) A No.159/Kol/2025, AY 2010-11), dated 24.10.2024 (for IT(SS) No. 160/Kol/2025, AY 2010-11), dated 12.11.2024 (for IT(SS) No. 175/Kol/2025 for AY 2010-11), dated 24.10.2024 (for IT(SS)A No. 147 to 153/Kol/2024, for AYs.2011-12 to 2017-18 dated 24.10.2024 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”).

1.1. It is seen that in IT(SS)A No. 146/Kol/2024, there is a delay of 115 days which has been requested to be condoned on the ground that the search action led to extreme financial hardships, due to which a suitable counsel could not be engaged. Thus, finally appropriate action could not be taken. The reasons for delay are plausible and thus, the delay is condoned.

2. None appeared on behalf of the assessee and Shri P.N. Barnwal, Sr. DR appeared on behalf of the revenue.

2.1. Today, when the matter came up for hearing, undated adjournment letters have been filed, wherein it is mentioned as follows:

**RAJENDRA TOSAWAD**  
22, CAMAC STREET, KOLKATA -700016

---

To  
The Honourable member  
Bench B  
Income Tax Appellate Tribunal, Kolkata

Sub: Plea for Adjournment of hearing

Respected Sir/ Madam,

We are going through immense financial difficulties.. The company has closed down and all assets including property and stock has been taken over by the banks.

We have appointed Mr. A.K. Tibrewal, FCA as our consultant but he is out of station and also we are not able to pay his professional fees.

We request Your Honour to kindly provide us adjournment of 15 days.

Your kind and favourable consideration in this regard shall be highly obliged.

Regards,

For Rajendra Tosawad



IT(SS)A Nos.6-11/Kol/2025,  
ITA No. 158/Kol/2025,  
ITA No. 159 & 160/Kol/2025,  
ITA Nos175/Kol/2025,  
IT(SS)A No. 146/Kol/2024,  
IT(SS)A Nos. 147 to 153/Kol/2024

Adjournment applications have been rejected. This is because on 18.03.2025 the assessee had filed a letter for consolidation of all the appeals together and for fixing the appeals together on 20.03.2025. The application for consolidation reads as under:

Amit Agarwal  
Advocate, Calcutta High Court

50D, Mukta Ram Babu Street,  
Kolkata – 700007  
Mobile: 9804118873  
D  
20/03/2025  
13/03/2025

The Hon'ble Vice President,  
Income Tax Appellate Tribunal,  
Kolkata Benches,  
Kolkata

18<sup>TH</sup> March, 2025

Your Honour

**Re: Appeals filed in the cases of Rajendra Tosawad, Syndicate Jeweller Private Limited and Neelam Tosawad**

**Sub: Consolidation/Clubbing of the Appeals involving identical issue in the aforesaid three Assessee's arising out of same search and seizure operation**

The above-mentioned three Assessee viz. Rajendra Tosawad, Syndicate Jeweller Private Limited and Neelam Tosawad have filed appeals before the Hon'ble Kolkata Bench of the Tribunal arising out of various ex-parte Appellate Orders passed by LC CIT(A)-20, Kolkata.

The said Appeals emanate out of the assessment proceedings initiated in the course of the same Search and Seizure Operation conducted in the case of Syndicate Jeweller Group and involve common issues. The appeals are all inter-connected and should be heard together. The details of the aforesaid appeals are given hereunder:

Sl.No.	Appellant Assessee	Appeal No.	Assessment Years	Bench
1	IT(SS)A No. 6/KOL/2025	RAJENDRA TOSAWAD	AY 2011-12	D
2	IT(SS)A No. 7/KOL/2025	RAJENDRA TOSAWAD	AY 2012-13	D
3	IT(SS)A No. 8/KOL/2025	RAJENDRA TOSAWAD	AY 2013-14	D
4	IT(SS)A No. 9/KOL/2025	RAJENDRA TOSAWAD	AY 2014-15	D
5	IT(SS)A No. 10/KOL/2025	RAJENDRA TOSAWAD	AY 2015-16	D
6	IT(SS)A No. 11/KOL/2025	RAJENDRA TOSAWAD	AY 2016-17	D
7	ITA No.158/KOL/2025	RAJENDRA TOSAWAD	AY 2017-18	D
8	ITA No.175/KOL/2025	RAJENDRA TOSAWAD	AY 2010-11	D
9	ITA No. 159/KOL/2025	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2010-11	D
10	ITA No.160/KOL/2025	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2010-11	D
11	IT(SS)A No. 146/KOL/2024	NEELAM TOSAWAD	AY 2017-18	A
12	IT(SS)A No. 147/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2011-12	B
13	IT(SS)A No. 148/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2012-13	B

IT(SS)A Nos.6-11/Kol/2025,  
ITA No. 158/Kol/2025,  
ITA No. 159 & 160/Kol/2025,  
ITA Nos175/Kol/2025,  
IT(SS)A No. 146/Kol/2024,  
IT(SS)A Nos. 147 to 153/Kol/2024

Amit Agarwal  
Advocate, Calcutta High Court

50D, Mukta Ram Babu Street,  
Kolkata – 700007  
Mobile: 9804118873

14	IT(SS)A No. 149/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2013-14	B
15	IT(SS)A No. 150/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2014-15	B
16	IT(SS)A No. 151/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2015-16	B
17	IT(SS)A No. 152/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2016-17	B
18	IT(SS)A No. 153/KOL/2024	SYNDICATE JEWELLERS PRIVATE LIMITED	AY 2017-18	B

Out of the aforesaid 18 Appeals, the Appeals at Sl. N. 1 to 6 are fixed for hearing on 20<sup>th</sup> March, 2025 before Hon'ble D Bench. We most humbly state and submit that all the appeals should be fixed for hearing together on the same date i.e. 20<sup>th</sup> March, 2025 before the Hon'ble D Bench.

We, most humbly pray that if Your Honour is so pleased then necessary instructions may be issued to the registry for clubbing/consolidation of all the above-mentioned appeals, as set out in the table above, and fixing up the same for hearing together on 20<sup>th</sup> March, 2025 before the Hon'ble D Bench.

And for this act of kindness we shall ever pray.

Yours faithfully

  
(Amit Agarwal)

Authorized Representative

At the request of the assessee all the appeals have been consolidated and posted for hearing today. Now, the assessee has sought time.

3. It was submitted by the Ld. DR that this was a group of cases which were subject to a search on 18.01.2017. Additional income has been

offered in the course of search and assessments had been completed thereon

3.1. A perusal of the case records, with the help of Ld. DR, has revealed that all these 18 cases pertain to a single group and all these appeals have their roots in a search and seizure action on the Syndicate Jewellers Group of cases. Thus, admittedly, all these 18 cases are interconnected in some way or another.

3.2. It is also seen that in some of the cases there has been sketchy presentation of facts and for this reason, in some of the cases, the assesseees have pleaded before the Ld. CIT(A) that adequate opportunities were not provided to them. This has led to a Remand Report being called for in one case pertaining to Syndicate Jewellers Pvt. Ltd. case [IT(SS)A No. 147/Kol/2024 for AY 2011-12]. However, it is seen that on being confronted with the said remand report, the assessee concerned has not responded before the Ld. CIT(A). It is also noticed that in cases belonging to Rajendra Tosawad there has been absolutely no representation before the Ld. CIT(A). Similarly, in the one case of Neelam Tosawad also there has been no representation before the Ld. CIT(A). Resultantly, it deserves to be held that barring the case of M/s. Syndicate Jewellers Pvt. Ltd. for AY 2011-12, there has been no worthwhile compliance before the Ld. CIT(A).

4. It was the submission by the Ld. DR that admittedly, no fresh evidence could be produced before the Tribunal and, therefore, the orders of the lower authorities are liable to be upheld.

5. We have considered the submission of the Ld. CIT, DR and also gone through the records. A perusal of the facts of the group of cases shows that in some of the cases there have been attempts at filing evidence before the

Ld. CIT(A) but in most of the cases there is no response to the various notices sent for hearing. Even before the ld. Assessing Officer, the representation has been sketchy. Though, we are in agreement with the Ld. CIT, DR that fresh evidence should not be entertained by the Tribunal, however, considering the fact that natural justice is a predominant factor when adjudicating an appeal and in the interest of natural justice we deem it fit to give adequate opportunity to the assessee to substantiate its cases. Thus, the issues in all these appeals are restored to the file of the Ld. CIT(A) for re-adjudication after setting aside all the impugned orders subject to a levy of cost in the following manner:

Sl. No.	Amount of cost	IT(SS)A. No.
1.	Rs. 1,00,000/-	6/Kol/2025
2.	Rs.50,000/-	7/Kol/2025
3.	Rs.50,000/-	8/Kol/2025
4.	Rs.1,00,000/-	9/Kol/2025
5.	Rs.50,000/-	10/Kol/2025
6.	Rs.50,000/-	11/Kol/2025
7.	Rs.1,00,000/-	158/Kol/2025
8.	Rs.1,00,000/-	159/Kol/2025
9.	Rs. 1,00,000/-	160/Kol/2025
10.	Rs.1,00,000/-	175/Kol/2025
11.	Rs.1,00,000/-	146/Kol/2024
12.	Rs.1,00,000/-	147/Kol/2025
13.	Rs.1,00,000/-	148/Kol/2025
14.	Rs.1,00,000/-	149/Kol/2025
15.	Rs.1,00,000/-	150/Kol/2025
16.	Rs.1,00,000/-	151/Kol/2025
17.	Rs.1,00,000/-	152/Kol/2025
18.	Rs.1,00,000/-	153/Kol/2025

6. This being so, the issues in all these appeals are restored to the file of the Ld. CIT(A) for adjudication afresh subject to the assessee paying a cost as mentioned above to the Legal Aid Services, 3rd floor of the

Centenary Building, High Court, Calcutta, 700001, within sixty days from the date of this order and receipt of the same would be produced before the Ld. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the orders of the Ld. CIT(A) shall stand confirmed.

7. In the result, all the appeals of the assessee are partly allowed for statistical purposes subject to the direction given above.

Order dictated and pronounced in the open court.

Sd/-

(Sanjay Awasthi)  
Accountant Member

Sd/-

(George Mathan)  
Judicial Member

***Dated: 20<sup>th</sup> March, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Rajendra Tosawad, Sm. Neelam Tosawad & Syndicate Jewellers Pvt. Ltd.
2. The Respondent. DCIT/ACIT, Central Circle-1(1), Kolkata.
3. CIT(A), Kolkata-20.
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata.