

**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, AM.**

&

DINESH MOHAN SINHA, JM

आयकरअपीलसं./ ITA No.77 & 78 & 82 /RJT/2025

निर्धारणवर्ष / Assessment Year: (2013-14 to 2015-16)

(Hybrid Hearing)

Mukaddar Infra Projects Shanti Chamber, new station Road, Bhuj – Kutch – 370001	Vs.	The Income Tax Officer, ward -3, Bhuj – 370001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AASFM2426Q		
(Appellant)		(Respondent)

Appellant by : Shri Samir Bhuptani, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 29/04/2025
Date of Pronouncement : 30/04/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

This is the bunch of four appeals filed by the assessee and Revenue pertaining to Assessment Years. 2013-14, 2014-15 & 2015-16 are directed against the separate orders passed by the Learned Commissioner of Income Tax (Appeals) [in short 'Ld. CIT(A)'], which in turn arise out of separate assessment orders passed by the Assessing Officer (in short 'AO') u/s 144 and 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Since, the issue involved in all the appeals are common and identical, therefore, we have clubbed these appeals and heard together and consolidated order is being passed for the sake of convenience and brevity.



3. Ld. Counsel of the assessee submitted that the assessee was a partnership firm which is not registered with registrar of firm and has been dissolved and dissolution deed was executed on dated 31.03.2011 and the same was submitted by the partner of the firm during the proceedings before the Ld. CIT(A). The assessee filed various details including bank book, sale deed, receipts, list of members of the scheme etc. in response to notice dated 25.06.2022 Ld. AO has considered that the evidences submitted by the assessee was not clear evidence and not sufficient to justify nature and source of credit in bank account. Therefore, there should not be an assessment on dissolved firm.

4. On the other hand, the Ld. DR for the revenue submitted that the assessee supposed to submit the Dissolution Deed along with affidavit of each partner assigned with firm. In addition to the matter should be sent to the Assessing officer to giving direction to him that if the firm is registered with registrar of firm necessary inquiry be conducted about the status of filing with registered firm, or whether registered firm has been dissolved or not. Therefore, appropriate necessary inquiry conducted by the Assessing Officer that firm dissolved or not.

5. We have heard both the parties and perused the material available on record. We note that both the Ld. Counsel for the assessee and Ld. DR for the revenue have agreed that the matter should be remitted back to the file to the Assessing officer for necessary examination of following documents. (i) Dissolved deed, (ii) Affidavit of the individual partner, (iii) Registration number assigned by the registered firm if the firm is registered.



6. Therefore, we are of the view that an opportunity should be given to the assessee to present his case before the Ld. AO. We set aside the order of Ld. AO and remit the matter back to the file of Ld. AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

7. In the result, three appeals of the assessee (**ITA no. 77, 78 & 82/Rjt/2025 for AY 2013-14 to 2015-16**) are allowed for statistical purpose.

Order pronounced in the open court on 30/04/2025.

Sd/-
(A. L. SAINI)
ACCOUNTANT MEMBER

Rajkot
दिनांक/ Date:30/04/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

(True Copy)

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot