

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Naveen Chandra, Accountant Member**

**ITA No. 2914/Del/2022: Asstt. Year : 2013-14
ITA No. 2915/Del/2022 : Asstt. Year : 2014-15
ITA No. 2916/Del/2022 : Asstt. Year : 2015-16
ITA No. 2917/Del/2022 : Asstt. Year : 2016-17**

M/s P. S. Enterprises, 267, Loha Mandi, Bulandshahr Road, Ghaziabad-201010	Vs	DCIT, Central Circle, Ghaziabad-201002
(APPELLANT)		(RESPONDENT)
PAN No. AACFP8035G		

**ITA No. 11/Del/2023 : Asstt. Year : 2013-14
ITA No. 12/Del/2023 : Asstt. Year : 2014-15
ITA No. 13/Del/2023 : Asstt. Year : 2015-16
ITA No. 14/Del/2023 : Asstt. Year : 2016-17**

DCIT, Central Circle, Ghaziabad-201002	Vs	M/s P. S. Enterprises, 267, Loha Mandi, Bulandshahr Road, Ghaziabad-201010
(APPELLANT)		(RESPONDENT)
PAN No. AACFP8035G		

**Assessee by : Dr. Rakesh Gupta, Adv. &
Sh. Deepesh Garg, Adv.
Revenue by : Ms. Nimisha Singh, CIT-DR**

Date of Hearing: 08.05.2025	Date of Pronouncement: 16.05.2025
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ORDER

Per Bench:

The instant batch of eight appeals pertains to the single assessee herein namely, M/s P. S. Enterprises. All other relevant details thereof stand tabulated as under:

Sl. No.	A.Y.	ITA Nos.	Appellant	Respondent	Order passed against	Proceedings u/s
1-2	2013-14	2914/Del/2022	P. Enterprises	S.DCIT	CIT(A), Kanpur-4 DIN & order No.	143(3)/153A
		11/Del/2023	ACIT	P. Enterprises	ITBA/APL/M/250/2022-23 / 1046343707(1) Dated 10.10.2022	
3-4	2014-15	2915/Del/2022	P. Enterprises	S.DCIT	CIT(A), Kanpur-4 DIN & order No.	143(3)/153A
		12/Del/2023	ACIT	P. Enterprises	ITBA/APL/M/250/2022-23 / 1046343793(1) Dated 10.10.2022	
5-6	2015-16	2916/Del/2022	P. Enterprises	S.DCIT	CIT(A), Kanpur-4 DIN & order No.	143(3)/153A
		13/Del/2023	ACIT	P. Enterprises	ITBA/APL/M/250/2022-23 / 1046343920(1) Dated 10.10.2022	
7-8	2016-17	2917/Del/2022	P. Enterprises	S.DCIT	CIT(A), Kanpur-4 DIN & order No.	143(3)/153A
		14/Del/2023	ACIT	P. Enterprises	ITBA/APL/M/250/2022-23 / 1046347773(1) Dated 10.10.2022	

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

3. Learned counsel submits at the outset that the assessee's and Revenue's four cross appeals each i.e. ITA Nos. 2914 to 2917/Del/2017 and ITA Nos. 11 to 14/Del/2023; for assessment years 2013-14 to 2016-17, respectively, involve the first and foremost issue of validity of all the corresponding assessments dated 29.09.2021 framed u/s 143(3) r.w.s. 153A of the Act arising from the department's search action dated 30.07.2018 in M/s P. S. Enterprises group of cases.

4. It is in this factual backdrop that the Revenue could hardly dispute the clinching factual position that all the impugned four assessment years 2013-14 to 2016-17, are

“unabated” ones wherein no addition at all has been made by the learned lower authorities which is based on the specific seized material in light of PCIT vs. Abhisar Buildwell P. Ltd. (2023) 454 ITR 212 (SC). We thus see merit in the assessee’s instant first and foremost legal argument to quash all these four assessments dated 29.09.2021 in very terms.

5. All other pleadings on merit in these cases stand rendered academic.

6. To sum up, these assessee’s four appeals ITA Nos. 2914 to 2917/Del/2022 are allowed and Revenue’s as many cross appeals ITA Nos. 11 to 14/Del/2023 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 16/05/2025.

Sd/-

(Naveen Chandra)
Accountant Member

Dated: 16/05/20254

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR