

आयकर अपीलीय अधिकरण  
पटना पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
PATNA BENCH AT KOLKATA**

[वर्चुअल कोर्ट]  
[Virtual Court]

श्री जॉर्ज माथान, न्यायिक सदस्य  
एवं  
श्री रकेश मिश्रा, लेखा सदस्य  
के समक्ष  
Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 248/PAT/2023  
Assessment Year: 2018-19**

Dy. Commissioner of Income Tax, Central Circle, Muzaffarpur	Vs.	Nandkumar Prasad Sah
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>PAN: AJNPS7052G</b>		

**Appearances:**

**Department represented by** : Rinku Singh, CIT DR.

**Assessee represented by** : S.K. Tulsian, Adv.

Date of concluding the hearing : 09-Apr-2025

Date of pronouncing the order : 08-July-2025

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

This appeal filed by the Revenue is against the order of the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 29.05.2023, which has

been passed against the assessment order u/s 153A of the Act, dated 30.03.2022.

2. The Revenue is in appeal before the Tribunal raising the following grounds of appeal:

*“1. That on the facts and in the circumstances of the case and in law the Ld. CIT(A)-3, Patna erred in deleting the addition of Rs. 1,31,71,438/- being unexplained money under section 69A of the Act, holding that the AO has failed to bring on record any incriminating document found and seized during the course of search.*

*2. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A)-3, Patna failed to appreciate that search u/s 132 in the residential premises and survey under section 133A in the business premises of the assessee were conducted simultaneously on 17.09.2020 and therefore, inter linked which implies that the documents marked as GDMIS-59 was impounded during the course of search operation u/s 132 of the I.T. Act.*

*3. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A)-3, Patna failed to appreciate that survey under section 133A was a consequential proceedings of search operation u/s 132 and assessment proceedings under two different sections cannot be initiated in case of a single assessee.*

*4. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A)-3, Patna failed to appreciate that the AO had rightly considered the impounded document marked as GDMIS-59 as incriminating document for assessment under section 153A as survey under section 133A was a consequential proceedings of search operation under section 132.*

*5. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) has made the function of the AO of no relevance as even a remand report from the AO for verification as to whether and what incriminating material there considered by the assessing officer as evidence for making assessment under section 153A, was not called which is in contravention of provisions of rule 46A of I.T. Rule, 1962.*

*6. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) failed to appreciate that the impounded documents marked as GDMIS-59 was impounded during the course of survey under section 133A and search under section 132 as well, and also erred in applying ratio of Hon'ble Supreme Court decision in case of Principal CIT vs. Abhisar Buildwell Pvt. Ltd. (2023) 149 Taxman.com 399 (SC) delivered on 24.04.2023.*



*7. That the order of the Ld. CIT(A) being erroneous in law and on facts to be vacated and the order/notice of the AO be restored.”*

3. Brief facts of the case as culled out from the order of the Ld. CIT(A) are that a search and seizure action u/s 132 and a survey u/s 133A were conducted on 17.09.2020 in the case of Nand Kumar Prasad Sah Group. In the course of search and seizure and survey operations, certain books of accounts and other documents were seized/impounded from the residential premises of Nand Kumar Prasad Sah and from the premises of G.D. Mother International School, Genius Classes, office of Pankaj Commercial Corporation and the Hardware Shop in the name and style of Rai Bahadur Tunki Sah. A notice u/s 153A of the Act was issued on 14.09.2021. A notice u/s 142(1) was issued on 01.12.2021 along with a detailed questionnaire and date of compliance was fixed on 20.12.2021. The appellant filed the return on 31.01.2022 showing total income of Rs.85,05,170/-. However, during the course of assessment the appellant submitted the revised computation of income showing income of Rs.92,56,810/- and the additional tax was also paid and the copy of challan had been submitted. As the return filed u/s 153A could not be revised, therefore, the appellant had not filed the revised return. The Ld. AO, while passing the assessment order 153A of the Act, added a sum of Rs.1,31,71,438/- as unexplained money u/s 69A of the Act and taxed the same u/s 115BBE of the Income Tax Act and determined the total income at Rs. 2,16,76,600/-.

4. Aggrieved with the assessment order, the assessee preferred an appeal before the Ld. CIT(A), who vide order dated 29.05.2023 allowed the appeal. Aggrieved with the order of the Ld. CIT(A), the revenue has filed the appeal before the Tribunal.



5. Rival submissions were heard and the record and the submissions made have been examined.

6. The Ld. DR submitted that in the case of the assessee, along with the search, a survey action under section 133A of the Act was also carried out on 17.09.2020 and documents were found, which should be considered as part of the search carried out. The Ld. AO made the addition on the basis of the incriminating documents found in the course of survey. The relevant extract from the assessment order is as under:

*“Search & Seizure operation u/s 132 of the Income Tax Act, 1961 and Survey operations u/s 133A of the I.T. Act, 1961 were conducted on 17-09-2020 in the case of Nand Kumar Prasad Sah Group & Sh. Anil Kumar Chaudhary. In the course of Search & Seizure operation and Survey operation, certain books of accounts and other documents were seized/impounded from the Residential premises of Sh. Nand Kumar Prasad Sah, from G.D. Mother International School, from Genius Classes, from O/o the Pankaj Commercial Corporation, from Hardware Store in the name and style Rai Bahadur Tunki Sah which runs under the proprietorship of Sri N.K. Prasad Sah, from the residence of Sh. Biswanath Prasad (Accountant of Nand Kumar Prasad Sah Group) and from the residential premises of Sh. Anil Kumar Choudhary.*

*During the course of search and seizure operation paper/documents/data were seized/impounded and marked as PCO-01 to PCO-1310 and PCO-1311 (Pen drive).*

*2. Earlier the jurisdiction of the PAN was lying with ITO, Ward-1(1), Muzaffarpur. Further, vide order under section 127 of the I. T. Act, 1961 dated 09.12.2020, the Pr. Commissioner of Income tax-1, Patna transferred the jurisdiction of the case to the office of the undersigned. Accordingly, notice under section 153A of the Income Tax Act, 1961 was issued on 14.09.2021 for the A.Y. 2018-19 through ITBA vide DIN No. ITBA/AST/S/153A/2021-22/1035547527(1) and served upon electronically as well as through speed post. the assessee*

*3. Further, a notice under section 142(1) of the I. T. Act, 1961 was issued on 01.12.2021 alongwith detailed questionnaire and date of compliance was fixed on 20.12.2021. But on the date fixed for compliance assessee did not furnish any reply of the queries as asked vide above mentioned notice.*



Again, his case was re-fixed vide this office notice dated 04.01.2022 for compliance on 14.01.2022. In reply assessee filed his submission, on perusal of reply of the assessee it is seen that assessee filed his ITR on 31.01.2022 in ITR on 31.01.2022 in response to the notice under section 153A of the I. T. Act, 1961, declaring total income of Rs. 85,05,170/-. However, assessee in his original return filed u/s 139 of the I. T. Act, 1961 declared the total income of Rs. 7,51,640/- only. Accordingly, notice under section 143(2) of the I. T. Act, 1961 was issued on 15.02.2022, vide DIN No. ITBA/AST/S/143(2)/\_3/2021-22/1039761921(1) and served upon the assessee through mail as well as through speed post. Furthermore, opportunities have been allowed to the assessee vide this office notice dated 15.02.2022 and 17.03.2022. The assessee filed his reply on different dates which has been perused and placed on record.

4. Considering the reply as well material and facts available on record, following additions are hereby made:-

5. On-going through the impounded/seized documents with ID Mark GDMIS-59 and appraisal report, it is seen that assessee had accumulated cash of Rs. 2,16,76,600/- from the period 23.05.2017 to 07.06.2017 from total 21 persons including withdrawal of fund from the receipts of the school, collection of cash from various parties. The details are given below:-

7. The Ld. AO has given details in a tabular form for withdrawal of fund from school from 24.05.2017 to 05.06.2017 for the sum of Rs.9,50,000/-, from 21 persons during the period 24.05.2017 to 07.06.2017 for Rs. 1,54,01,600/- and from the Chamber on 23.05.2017 for Rs. 53.25 lakh. The assessment order thereafter continues as under:

**“The amount of Rs. 2,16,76,600/- includes the amounts of Rs. 9,50,000/-, Rs. 1,54,01,600/- and Rs. 53,25,000/- as discussed above. The assessee vide his reply dated 18.02.2022 submitted that the petition has offered the following amount as additional income in the return of income filed after search. The details are as under:-**

Assessment Year	Income Offered in Rs.
2014-15	41,22,830/-
2015-16	91,10,627/-
2016-17	35,94,420/-
2017-18	31,34,440/-
2018-19	85,05,170/-
Total	Rs. 2,84,67,487/-

**Further, assessee pleaded that it is well settled law that once income offered for tax in the year then its subsequent application is not taxable in view of the benefit of telescoping, both income and its application cannot be added twice, as it would amount to double taxation. The theory of telescoping is common in Income tax assessment proceedings particulars in search assessment.**

*The reply of the assessee has been examined on the basis of material and facts available on record and it is seen that during the year under consideration assessee has shown income of Rs. 85,05,170/- only and claimed that all the funds of Rs. 2,16,76,600/- which were accumulated from different persons of which ownership lying with him and that is out of his income offered for taxation to the tune of Rs. 2,84,67,487/- for the A.Y.2014-15 to 2018-19. Further, from perusal of impounded documents it is seen that all the funds accumulated had been utilized within a week for election related expenses. On perusal of reply of the assessee it is seen that the assessee during the year only income of Rs. 85,05,170/- has offered in the ITR which is filed in response to the notice u/s 153A of the I. T. Act, 1961 and it is also evident from the seized material that all the money were taken from different persons for election related expenses in cash. Although, the onus of explaining the cash taken by the assessee lies with the assessee. However, the assessee did not disclose the said receipt as his income for the assessment year under consideration which is apart from the income as shown during the A.Y. 2014-15 to 2017-18. Hence, the source of Rs. 2,16,76,600/- is acceptable up to the extent of the income offered during the year only to the tune of Rs. 85,05,170/-. Therefore, Rs. 1,31,71,438/- (Rs. 2,16,76,600/- -Rs. 85,05,170/-) remained unexplained in the hand of the assessee. Accordingly, treating the same as unexplained money u/s 69A of the I. T. Act, 1961, added back to the total income of the assessee. Tax is to be charged under section 115BBE of the I. T. Act, 1961.”*

7.1 The total income was thus assessed at Rs. 2,16,76,600/-.

8. In the course of the appeal filed by the assessee, the Ld. CIT(A) considered the submissions of the Ld. AR who appeared in the course of appeal before him, admitted the additional ground which was in respect of the addition being made on the basis of impounded material found during the course of survey proceedings under section 133A in the school premises of G.D. Mother International School as the addition under section 153A can be made only on the basis of

documents/material found in the course of search. The Ld. AR relied upon the decision of **Pr. CIT v. Saumya Construction Pvt. Ltd., SVL Mines Ltd. v. Dy. CIT, CIT v. Kabul Chawla [2016] 380 ITR 573 (Del)** which has discussed the decision of CIT v Continental Warehousing Corporation (Nhava Sheva) Ltd. [2015] 374 ITR 645 (Bom) and also the decision of Hon'ble Supreme Court in the case of **Principal Commissioner of Income Tax, Central-3 V Abhisar Buildwell P. Ltd.** (Civil Appeal No. 6580 of 2021) order dated 24.04.2023 and has concluded as under:

*“The appellant has emphatically submitted that no incriminating document has been found during the search u/s 132. The addition has been made by the AO by making reference of the impounded material marked GDMIS-59 found during the course of survey u/s 133A in the school premises of G.D. Mother International School. The appellant has placed his reliance on the judgement of Hon'ble Supreme Court in the case of Pr. CIT vs Abhisar Buildwell Pvt. Ltd. wherein it has been finally settled that in if no Incriminating documents or evidence has been found during the course of search, then the addition cannot be made.*

*I have considered the assessment order, submission of the appellant and the judicial pronouncement relied upon by the appellant. There is no dispute on the fact that the addition of Rs 1,31,71,438/- on account of unexplained money u/s 69A has been made by referring to the Impounded documents marked as GDMIS-59. The appellant has submitted a copy of Impounded documents which is the list of books of accounts, documents etc found and impounded during the course of survey operation conducted u/s 133A of the Act on 17.09.2020. On perusal of the same, the impounded documents marked as GDMIS-59 has been impounded during the survey proceedings u/s 133A. The appellant has referred to the decision of Hon'ble Supreme Court in the case of **Pr. CIT vs. Abhisar Buildwell P. Ltd. (2023) 149 Taxmann.com 399 (SC)** wherein it has been held that the AO cannot assess or reassess income in the case where no incriminating documents has been unearthed during the course of search. The decision of the Hon'ble SC is reproduced below:*

*"14. In view of the above and for the reasons stated above, it is concluded as under:*

i) that in case of search under Section 132 or requisition under Section 132A, the AO assumes the jurisdiction for block assessment under section 153A;

ii) all pending assessments/reassessments shall stand abated;

iii) in case any incriminating material is found/unearthed, even, in case of unabated/completed assessments, the AO would assume the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material unearthed during the search and the other material available with the AO including the income declared in the returns; and

iv) in case no incriminating material is unearthed during the search, the AO cannot assess or reassess taking into consideration the other material in respect of completed assessments/unabated assessments.

Meaning thereby, in respect of completed/unabated assessments, no addition can be made by the AO in absence of any incriminating material found during the course of search under Section 132 or requisition under Section 132A of the Act, 1961. **However, the completed/unabated assessments can be re-opened by the AO in exercise of powers under Sections 147/148 of the Act, subject to fulfilment of the conditions as envisaged/mentioned under sections 147/148 of the Act and those powers are saved.**

**{emphasis supplied}**

*The question involved in the present set of appeals and review petition is answered accordingly in terms of the above and the appeals and review petition preferred by the Revenue are hereby dismissed. No costs."*

*In view of the above, it is clear that the assessment made in the case where no incriminating material were found, the AO cannot take into consideration the other material in respect of completed assessment/unabated assessments. Further, the AO has failed to bring on record any incriminating document found and seized during the course of search in respect of the assessment year in question. Accordingly, I find that the case of appellant is squarely covered by the decision of Hon'ble Supreme Court in case of Pr. CIT vs. Abhishar Buildwell P. Ltd. Respectfully following the said decision, the addition of Rs. 1,31,71,438/- Is deleted and the grounds taken in this regard are accordingly allowed."*

8.1 Although there is discussion in respect of other grounds of appeal in the appeal order, however in view of the decision in respect of the

additional ground, all these grounds became of academic interest only and he has held that they need not be decided on merits and the appeal was allowed.

9. We have considered the submission made. In the case of **Principal Commissioner of Income-tax, Central-3 vs. Abhisar Buildwell (P.) Ltd. [2023] 149 taxmann.com 399 (SC)/[2023] 293 Taxman 141 (SC)/[2023] 454 ITR 212 (SC)[24-04-2023]** which has been relied upon by the Ld. CIT(A), the Hon'ble Supreme Court have held as under:

“■ *As per the provisions of section 153A, in case of a search under section 132 or requisition under section 132A, the Assessing Officer gets the jurisdiction to assess or reassess the 'total income' in respect of each assessment year falling within six assessment years. However, it is required to be noted that as per the second proviso to section 153A, the assessment or reassessment, if any, relating to any assessment year falling within the period of six assessment years pending on the date of initiation of the search under section 132 or making of requisition under section 132A, as the case may be, shall abate. As per sub-section (2) of section 153A, if any proceeding initiated or any order of assessment or reassessment made under sub-section (1) has been annulled in appeal or any other legal proceeding, then, notwithstanding anything contained in sub-section (1) or section 153, the assessment or reassessment relating to any assessment year which has abated under the second proviso to sub-section (1), shall stand revived with effect from the date of receipt of the order of such annulment by the Commissioner. Therefore, the intention of the legislation seems to be that in case of search only the pending assessment/reassessment proceedings shall abate and the Assessing Officer would assume the jurisdiction to assess or reassess the 'total income' for the entire six years period/block assessment period. The intention does not seem to be to reopen the completed/unabated assessments, unless any incriminating material is found with respect to concerned assessment year falling within last six years preceding the search. Therefore, on true interpretation of section 153A, in case of a search under section 132 or requisition under section 132A and during the search any incriminating material is found, even in case of unabated/completed assessment, the Assessing Officer would have the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material collected during the search and other material which would include income declared in the returns, if any, furnished by the assessee as well as the undisclosed*

income. However, in case during the search no incriminating material is found, in case of completed/unabated assessment, the only remedy available to the revenue would be to initiate the reassessment proceedings under section 147/48, subject to fulfilment of the conditions mentioned in section 147/148, as in such a situation, the revenue cannot be left with no remedy. **Therefore, even in case of block assessment under section 153A and in case of unabated/completed assessment and in case no incriminating material is found during the search, the power of the revenue to have the reassessment under section 147/148 has to be saved, otherwise the revenue would be left without remedy. [Para 11]**

**{emphasis supplied}**

■ *If the submission on behalf of the revenue that in case of search even where no incriminating material is found during the course of search, even in case of unabated/completed assessment, the Assessing Officer can assess or reassess the income/total income taking into consideration the other material is accepted, in that case, there will be two assessment orders, which shall not be permissible under the law. At the cost of repetition, it is observed that the assessment under section 153A is linked with the search and requisition under sections 132 and 132A. The object of section 153A is to bring under tax the undisclosed income which is found during the course of search or pursuant to search or requisition. Therefore, only in a case where the undisclosed income is found on the basis of incriminating material, the Assessing Officer would assume the jurisdiction to assess or reassess the total income for the entire six years block assessment period even in case of completed/unabated assessment. As per the second proviso to section 153A, only pending assessment/reassessment shall stand abated and the Assessing Officer would assume the jurisdiction with respect to such abated assessments. It does not provide that all completed/unabated assessments shall abate. If the submission on behalf of the revenue is accepted, in that case, second proviso to section 153A and sub-section (2) of section 153A would be redundant and/or rewriting the said provisions, which is not permissible under the law. [Para 12]*

■ **For the reasons stated hereinabove, no addition can be made in respect of the completed assessments in absence of any incriminating material. [Para 13]**

**{emphasis supplied}**

■ *In view of the above and for the reasons stated above, it is concluded as under:*

(i) in case of search under section 132 or requisition under section 132A, the Assessing Officer assumes the jurisdiction for block assessment under section 153A;

(ii) all pending assessments/reassessments shall stand abated;

(iii) in case any incriminating material is found/unearthed, even, in case of unabated/completed assessments, the Assessing Officer would assume the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material unearthed during the search and the other material available with the Assessing Officer including the income declared in the returns; and

(iv) in case no incriminating material is unearthed during the search, the Assessing Officer cannot assess or reassess taking into consideration the other material in respect of completed assessments/unabated assessments. Meaning thereby, in respect of completed/unabated assessments, no addition can be made by the Assessing Officer in absence of any incriminating material found during the course of search under section 132 or requisition under section 132A. **However, the completed/unabated assessments can be reopened by the Assessing Officer in exercise of powers under section 147/148, subject to fulfilment of the conditions as envisaged/mentioned under section 147/148 and those powers are saved.**

**{emphasis supplied}**

*The question involved in the instant set of appeals and review petition is answered accordingly in terms of the above and the appeals and review petition preferred by the revenue are hereby dismissed. [Para 14]"*

10. Admittedly, neither in the course of appeal before the Ld. CIT(A) nor before us any evidence relating to incriminating documents being found during the course of search could be produced. The document relied upon was found and impounded during the course of the survey carried out u/s 133A of the Act in the school premises of G.D. Mother International School and the document cannot be said to have been found in the course of the search and seizure action governed by the provisions of section 132 of the Act. Therefore, the ratio of the decision of Hon'ble Supreme Court in the case of **Abhisar Buildwell (P.) Ltd.** (supra) is squarely applicable to the facts of the case of the assessee



**since the documents referred to by the Ld. AO were impounded during the course of survey and were not found or seized during the course of the search.** However, as has been held by the Hon'ble Supreme Court in para 11, ***“in case no incriminating material is found during the search, the power of the revenue to have the reassessment under section 147/148 has to be saved, otherwise the revenue would be left without remedy”***. Thus, the Revenue is not precluded from taking any action u/s 148 of the Act as per law. Since at the time of assessment made by the Ld. Assessing Officer, the decision of the Hon'ble Supreme Court was not available and the issue was debatable at best, which has now finally been settled by the Hon'ble Supreme Court, the Ld. AO did not resort to any remedial action u/s 148 of the Act at the time of making assessment u/s 153A of the Act. Although the Ld. CIT(A) has not deliberated upon the merits of the case as relief has been granted purely on legal ground, the Ld. AR's contention that Rule 27 of the Income Tax (Appellate Tribunal) Rules, 1963 is applicable to the facts of the case and the decision of Hon'ble Delhi High Court in the case of **Sanjay Sawhney vs. Principal Commissioner of Income-tax [2020] 116 taxmann.com 701 (Delhi)/[2020] 273 Taxman 332 (Delhi)[18-05-2020]** would apply is not born out of the facts of the case in the order of the Ld. CIT(A) as Rule 27 of the Income Tax (Appellate Tribunal) Rules, 1963 relates to the cases where the respondent may support order on grounds decided against him, though he may not have appealed, and he may support the order appealed against on any of the grounds decided against him. Undisputedly, in the order of the Ld. CIT(A), no ground of appeal has been decided against the assessee so as to enable him to invoke the provisions of Rule 27 of the Income Tax (Appellate Tribunal) Rules, 1963. However, even though the Ld. CIT(A) has not adjudicated on the merits of the case, the fact remains that in the impounded document referred



to by the Ld. AO aggregate cash of ₹ 2,16,76,600/- is found to be mentioned during the period relevant for AY 2018-19. The assessee contended before the Ld. AO that since he had filed the returns for AY 2014-15 to AY 2018-19 disclosing the additional income in the returns of income filed after search, which works out to ₹ 2,84,67,487/- and once income is offered to tax in the year, the subsequent application is not to be subjected to tax again in view of the benefit of telescoping as both income and its application cannot be added twice as it would amount to double taxation. However, the theory of telescoping can be applied only where the income shown in the returns filed subsequent to the search for earlier assessment years is in the form of cash or other assets which have been converted to cash so as to account for the sum of ₹ 2,16,76,600/- from the period 23.05.2017 to 07.06.2017 as per the impounded document with the ID marked GDMIS-59 and the appraisal report as mentioned in the assessment order. Since it was not demonstrated that the document GDMIS-59 was found and seized in the course of the search, therefore, the decision of Hon'ble Supreme Court in the case of **Abhisar Buildwell (P.) Ltd.** (supra) is squarely applicable and the addition made is liable to be deleted from the order u/s 153A of the Act as the documents found and impounded in the course of survey cannot be treated as incriminating documents found and seized in the course of the search. However, since the impounded document contains evidence of cash aggregated to ₹2,16,76,600/- available with the assessee, bifurcation of which in three broad heads has been mentioned on page 2 of the assessment order and the assessee claims to have incurred expenses including election expenses, it is to be examined by the Ld. AO whether the aggregate cash mentioned to be available in these documents, the last date being 07.06.2017, was available with the



assessee so as to be treated as explained as regards the nature and source thereof vide the returns of income filed from AY 2014-15 to AY 2018-19 and if it is not so, the Ld. AO should resort to remedial action as per the view of the Hon'ble Supreme Court in the case of **Abhisar Buildwell (P.) Ltd.** (supra) that the revenue cannot be left remediless. Thus, Ground Nos. 2, 3, 4 and 6 are dismissed. Ground No. 5 is also dismissed as it could not be demonstrated before us that the document relied upon by the Ld. AO was found in the course of the search. Ground Nos. 1, 7 and 8 being general in nature do not require separate adjudication.

11. In the result, the appeal filed by the Revenue is dismissed.

**Order pronounced in the open Court on 8<sup>th</sup> July, 2025.**

*Sd/-*

**[George Mathan]**  
Judicial Member

*Sd/-*

**[Rakesh Mishra]**  
Accountant Member

Dated: 08.07.2025

*Bidhan (P.S.)*



*Copy of the order forwarded to:*

1. **Dy. Commissioner of Income Tax, Central Circle, Muzaffarpur.**
2. **Nandkumar Prasad Sah, Saraiyganj Road, Pankaj Market, Muzaffarpur, Bihar, 842001.**
3. CIT(A)-3, Patna.
4. CIT-
5. CIT(DR), Patna Bench, Patna.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata