

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

ITA Nos. 623 to 629/Bang/2025
Assessment Years : 2010-11 to 2016-17

Shri H. Srinivas Reddy, Halanayakanahalli, Vathur Hobli, Bengaluru – 560 035. PAN: AHHPS8800Q	Vs.	The Assistant Commissioner of Income Tax, Central Circle – 1(2), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Hemasundar P, CA
Revenue by	:	Shri Muthu Shankar, CIT-DR

Date of Hearing	:	01-07-2025
Date of Pronouncement	:	01-09-2025

ORDER

PER BENCH

These are the set of 7 appeals filed at the instance of the assessee arising out of common order of the Commissioner of Income Tax (Appeal) -II, Bengaluru (hereinafter refereed as the learned CIT(A)) dated 21st January 2025 involving assessment years 2010-11 to 2016-17.

2. First, we take up ITA No. 623/Bang/2025, an appeal by the assessee for A.Y. 2010-11 as lead case.

3. The assessee has raised multiple grounds of appeal challenging the validity of the assessment order under section 143(3) r.w.s. 153A of the Act. Among the various grounds of appeal on the question of validity of the assessment, one of the grounds raised by the assessee is that the assessment order is barred by time.

4. The relevant facts are that the assessee is an individual and Ex-BBMP employee who claimed to be engaged in agricultural activities. The assessee was subject to search proceedings under section 132 of the Act carried out as on 28th January 2016. Consequence to the search, the assessment proceedings under section 153A of the Act was initiated for A.Ys. 2010-11 to 2016-17.

4.1 The AO i.e. ACIT central circle (1)(1) Bengaluru, during the assessment proceedings issued various notices requiring the assessee to furnish certain details and explanation which were duly complied with by the assessee. The assessment was getting barred by time as on 31st December 2017 as per the provision of section 153B of the Act.

4.2 The assessee claimed that he did not receive the assessment order. Accordingly, the assessee through the authorized representative inquired about the status of assessment proceeding vide letter dated 9th February 2018. In response to the letter, the assessee received a reply from the office of ACIT central circle 1(1) Bengaluru dated 19th February 2018 that the assessment was passed dated 29th December and the same was served on Shri Munichandra K as on 9th January 2018 by the notice server as per the instruction of assessee's son. The AO also attached copy of the assessment order, demand notice, and document along with the impugned reply. The impugned reply was received by the assessee as on 20th February 2018.

5. Against the impugned assessment order the assessee filed appeal before the learned CIT(A) -II Bengaluru.

5.1 The assessee before the learned CIT(A) submitted that the assessment order was served on to him only on 20th February 2018. The department claimed that the same was served on 9th January 2018 to a person to whom the assessee does not know and do not connect to him in any manner. The assessee further submitted that the assessment order contained wrong address whereas all the communication and notices during the assessment proceeding were issued /served at the correct address. The assessee accordingly contended that assessment order was not served in the prescribed time and thereby the order is barred by limitation and not maintainable under the Act.

6. The learned CIT(A) forwarded the contention of the assessee to the AO for remand report. The AO vide remand report dated 6th July 2023 submitted that that the order of assessment along with the demand notice had in fact been completed and dispatched on 30.12.2017 by speed post, vide acknowledgement number EK391437145IN, and thus had left the control of the office before the statutory limitation date. It was explained that though the cover was returned undelivered, the order was later physically served on 09.01.2018 by the departmental notice server upon Sri Munichandra, who was found to be working as Manager of the assessee at the adjoining office premises. Hence, the service upon him was valid. The contention of the assessee that Sri Munichandra was unconnected was found untenable in the light of the server's report.

6.1 The AO further observed that the assessee's argument that the time limit of 50 days allowed to respond to the penalty notice implied the order was passed belatedly was misconceived. As such the time of 50 days allowed to respond is within the scheme of the Act and has no bearing on limitation. It was also pointed out that notices under section 142(1) issued earlier had been sent to the correct address and hence there was no basis to allege irregular service. In conclusion, the Assessing Officer submitted that the assessment order had been completed and dispatched well within the prescribed limitation and the contention of the assessee that the order is

barred by limitation was devoid of any merit. The AO to buttress his argument submitted copy of envelop and speed post slip, letter from notice server Shri S Krishna Murthy etc.

7. In rejoinder to remand report, the assessee has submitted that the impugned assessment orders under section 153A of the Act are bad in law, being both time-barred and improperly served. It was argued that the Assessing Officer (AO) completely failed to explain why the orders were dispatched to a wrong and unrelated address, despite having the correct address of the assessee available in the PAN database, income-tax returns, and also in the documents filed during the search proceedings including the Panchanama and sworn statements. The assessee points out that while earlier statutory notices under section 142(1) and notices of attachment under section 226 were properly sent to the correct address, the final assessment orders, demand notices, and penalty notices were suddenly sent to an alien address at “Flat No. 603, Athens, Prestige Properties, Koramangala, Bangalore – 560034,” which has no connection to the assessee. This unexplained shift raises grave suspicion and undermines the validity of the assessment process.

7.1 It is further highlighted that the AO, in his remand report, has not offered any logical reasoning or evidence establishing how or why the assessment orders were sent to the wrong address. Instead, he has merely contended that once the orders had left his office, they should be treated as issued within time. The assessee argues that this contention is arbitrary and contrary to law because the burden lies on the Revenue to prove that the orders were both issued and served within the limitation period. By sending the orders to an incorrect address, the AO has failed to discharge this statutory burden.

7.2 The assessee also emphasizes that the orders were allegedly claimed to have been served on one Sri Munichandra K, who is not related to him or his family, nor authorized in any manner to accept notices on his behalf.

Such service is wholly invalid under Rule 127 of the Income-tax Rules, which mandates that service must be made at the address provided in PAN, income-tax returns, or a validly notified address. No instructions were ever given by the assessee for authorizing service of the assessment order at the address of Munichandra K. Therefore, the alleged service amounts to no service in the eyes of law. The concealment of this fact by the AO until the remand stage further indicates that the claim of service is a mere afterthought to justify otherwise time-barred orders.

7.3 The assessee further draws attention to the unusual issuance of penalty notices dated 29-12-2017, wherein 50 days were granted to respond instead of the conventional 30 days period prescribed. This irregularity supports the assessee's case that the orders were likely passed after 31-12-2017, the last permissible date, and that the Department artificially sought to extend the timeline by granting additional response period. The assessee emphasizes that such manipulation strengthens the inference that the assessment orders were passed belatedly and not within limitation period.

7.4 Another key argument raised is that the postal acknowledgment slip relied on by the Department lacks basic and critical details, such as the time of dispatch and weight of the post. The slip only shows a receipt stamp dated 01-01-2018 at the Koramangala Business Centre, which itself proves that the impugned orders were not served within the prescribed limitation of 31-12-2017. Further, 31-12-2017 was a Sunday and a public holiday, when postal operations are generally closed. Hence, the Department's claim that the orders were dispatched on 30-12-2017 or earlier is wholly unreliable. The fact that the acknowledgement slip is no longer traceable on the India Post website further casts serious doubt on its authenticity.

7.5 The assessee also highlights multiple unanswered questions that the AO has failed to address in the remand report:

- (i) why the orders were sent to an alien address,
- (ii) why the orders were served on an unrelated person,

- (iii) why the returned orders were not corrected and reissued to the correct address,
- (iv) How the Department claims the orders were under its control until 09-01-2018 when they had already left the AO's office, and
- (v) why the Department's correspondence, particularly the letter dated 12-02-2018, was issued only after the assessee's representative requested details on 08-02-2018.

7.6 All these circumstances, according to the assessee, show that the evidence created by the Department was an afterthought designed to cover up the lapse of limitation. The assessee is supported by his contentions relied on binding judicial precedents, including the Hon'ble Allahabad High Court in *CIT v. Sincere Construction reported in (2015) 54 taxmann.com 31* and the Hon'ble Madhya Pradesh High Court in *CIT v. Tarachand Khushiram reported in (2008) 303 ITR 298* and various other case laws. The assessee submitted that when assessment orders are not served within the limitation period or are served at a wrong address, they are invalid and void. The law is clear that mere preparation of an order is not enough; it must be properly dispatched and served within time. Failure to do so, results in the orders being barred by limitation and unenforceable.

7.7 The assessee has further submitted that the penalty notice dated 29-12-2017 issued under section 274 r.w.s. 271(1)(c) of the Act granted 50 days to respond, up to 22-02-2018, whereas the standard statutory practice and departmental procedure is to allow only 30 days. This abnormal extension of time is highly irregular and reinforces the assessee's contention that the assessment orders were not passed within the prescribed limitation period of 31-12-2017. The assessee points out that such deviation from the normal practice was a deliberate attempt to cover up the delay in passing the orders and to create an impression that the proceedings were completed in time. The unusual 50-days response period, when read with the surrounding facts, strongly indicates that the assessment orders were in fact made after the statutory deadline and hence are time-barred and void.

7.8 In conclusion, the assessee has contended that the impugned assessment orders, demand notices, and penalty notices are illegal, invalid, and liable to be quashed in entirety. The orders suffer from (i) being time-barred, (ii) being wrongly addressed, (iii) being served on an unauthorized person, (iv) being supported by defective postal evidence, and (v) being justified by arbitrary and fabricated narratives in the remand report. The assessee therefore prays to the learned CIT(A) to hold the impugned orders null and void and allow the appeal.

8. The learned CIT(A), however dismissed the contention of the assessee by observing as under:

5.5 *I have perused the report of the AO and the rejoinder of the appellant. The assessment order dated 29/12/2017 was dispatched on 30/12/2017 as per the speed post acknowledgement. It however was returned back by the Postal authorities. However, it is evident from the records that the assessment order was passed within the statutory time limits and left the control of the Assessing officer on 30/12/2017. Hence to contend that the assessment order is time barred is factually incorrect. From the Speed post acknowledgement, it is seen that the postman tried to serve the order but no such person was found at the mentioned address. The speed post acknowledgement bears the date seal of 1/1/2018. Hence, I am of the opinion that the assessment order was passed well within the time limits. Grounds raised is accordingly dismissed.*

5.6 *As regards the wrong mention of the address of the appellant, it is seen that no prejudice is caused to the appellant by the same. It is also further noticed that once the assessment order was returned back, the AO did tried serving the order through the Notice Server. The report of the notice server and the tear off acknowledgement are also on record. On perusal of the same, it is seen that the Notice Server visited the residence of the Appellant and as the appellant was not available at the given time, he served it on Sri. Munichandra, who was identified as the Manager of the appellant. The Notice Server's report clearly mentions these facts. Sri. Munichandra was made to call the Son of the Appellant, Shri. Ramesh Kumar who instructed Sri. Munichandra to accept the assessment orders.*

5.7 *In view of the above facts, I am of the opinion that the assessment order has been passed within the statutory time limits and no prejudice has been caused to the appellant by mention of the wrong address on the assessment order. Accordingly Ground Nos. 3, 4 and 5 raised for the A.Y 2010-11 are dismissed. In consequence, Ground Nos. 3, 4 and 5 for the A.Y 2010-11 are dismissed. Similarly, the grounds raised with respect to validity of the assessment for all the relevant A.Ys are also dismissed.*

9. Being aggrieved by the order of the learned CIT(A), the assessee is in appeal before us.

10. The learned AR before us began argument by strongly questioning the **validity of the assessment orders** passed under section 153A read with 143(3) of the Act. He argued that the AO was bound by law to pass and serve the orders on or before 31st December 2017, as per section 153B of the Act. However, the assessee did not receive any such orders by this date. Instead, the certified copies of the orders were served only on 19th February 2018, after the request made by the assessee vide letter dated 8th February 2018. This clearly shows that the assessment orders were **barred by limitation** and therefore unenforceable in law.

10.1 Next, the learned AR submitted that the **orders were wrongly addressed**, which itself rendered the service invalid. He explained that all notices during search and assessment proceedings were correctly issued to the assessee's real address at *No. 150, near Wipro Corporate Office, Halanayakanahalli Village, Varthur Hobli, Bengaluru – 560035*. However, the impugned orders were sent to an entirely different and unrelated address at *Flat No. 603, Athens-1, Prestige Properties, Koramangala – 560034*. The assessee never lived at this address, never disclosed it in any return, and never authorized its use for departmental communication. This abrupt change of address was neither explained by the AO nor justified in law.

10.2 The learned AR then emphasized that when the orders were returned by the postal authorities as undelivered, the **AO failed to take corrective steps**. Instead of re-sending the orders by registered post to the correct address, the AO resorted to delivering them through a departmental notice server. According to the ld. AR, this was irregular and contrary to the procedure laid down in section 282 and Rule 127 of the Income Tax Rules. Rule 127 specifically requires service at the PAN database address, the address mentioned in the return, or another address furnished by the

assessee in writing. Since none of these conditions were met, the ld. AR argued that the service was **invalid in law**.

10.3 He also raised doubt on the **authenticity of the notice server's report**. The report stated that the order was served on one Sri Munichandra, allegedly the "manager" of the assessee at the behest of the assessee's son. The AR clarified that Sri Munichandra was not related to the assessee, never authorized to accept orders, and the entire episode was concocted to cover the lapse. He pointed out that the notice server was a departmental employee, working under the AO's control, and hence his statement lacked independent credibility.

10.4 The learned AR further challenged the **postal acknowledgment slip** produced by the AO. He noted that the slip lacked important details such as time of dispatch and weight of the packet. Moreover, the tracking record later became untraceable on the India Post website. This cast serious doubts about whether the orders truly left the AO's control before the statutory deadline. He reminded the Tribunal that for an order to be validly passed, it must not only be signed but also leave the effective control of the AO before the limitation date.

10.5 A further suspicious circumstance was highlighted by the ld. AR in the **penalty notice dated 29th December 2017**. Normally, the Income-tax Department allows 30 days to respond to a penalty notice. However, in this case, the assessee was granted an unusually long time of over 50 days, up to 22nd February 2018. The ld. AR submitted that this unusual extension shows that the AO was aware that the assessment orders were not finalized within time and was trying to align departmental records to cover up the lapse.

10.6 The ld. AR also referred to the Department's **own conduct after the alleged orders were passed**. Although demand notices were issued, no recovery action was taken after the expiry of 30 days. In fact, only on 19th

February 2018 the Department again communicated about the outstanding demand. This gap further supported the assessee's stand that the orders were not finalized within the time limit and that the entire record was manipulated later.

10.7 In support of his contentions, the AR relied on several **judicial precedents:**

- The Hon'ble Allahabad High Court in *Suresh Kumar Sheetlani* reported in 96 taxmann.com 401 held that sending notices to the wrong address when the correct address is on record cannot be treated as valid service.
- The ITAT Delhi in *Ajay Raj* reported in 108 taxamnn.com 543 quashed an assessment where notices were sent to an address not covered by Rule 127.
- The ITAT Amritsar in *Brijindarpal Singh Bhullar reported in 139 taxmann.com 210* also held that service at a wrong address invalidates assessment.
- The Hon'ble Madhya Pradesh High Court in *Tarachand Khushiram* reported in 303 ITR 298 ruled that if an order is served after inordinate delay without explanation, it can be presumed that it was passed after the limitation date.
- The ITAT Kolkata in *Subrata Roy in ITA No. 240/Kol/2010* held that unreasonable delay in service of orders, without explanation, makes the order time-barred.
- The ITAT Delhi in *Pankaj Sharma and Instrumentation Laboratory India Pvt. Ltd.* in ITA No. 3556 & 3557/Del/2015 set aside assessments where dispatch was made after the limitation date.
- The ITAT Bangalore in *Kullachari Puttamma Nanjundi Vishwakarma* in ITA No. 951/Bang/2022 held that mere entry in departmental registers is not enough; orders must be handed over to postal authorities before the limitation expires.

10.8 The ld. AR submitted that these cases directly apply to the present facts and clearly establishes that the orders in question were invalid and barred by limitation. Finally, the ld. AR submitted that the **principles of natural justice** were also violated. No show-cause notice was given to the assessee before making huge additions, and crucial departmental documents like the notice server's report and postal records were never shared with the assessee until the appellate stage. This denial of opportunity to rebut the evidence caused grave prejudice. In conclusion, the ld. AR argued that the entire sequence of events — wrong address, undelivered orders, fabricated notice server report, unexplained delays, suspicious penalty notice, and withholding of documents — showed that the assessment orders were not passed and served in time. Accordingly, the ld. AR urged us to hold that the orders were **null and void, barred by limitation, and bad in law.**

11. On the contrary, the learned DR before us vide letter dated 11-06-2025 submitted as under:

b) Notice u/s 142(1) and provisional attachment notice dated 26.12.2017 were sent to the correct address, while the assessment order was sent to different address.

The assessee's contention that notices u/s 142(1) and provisional attachment were delivered to correct address having postal code 560035 during the course of proceedings but that order had left the control of AO well before the stipulated limitation date. The assessment order was sent to incorrect address having postal code 560034 does not dilute the fact that order had left the control of AO well before the stipulated limitation date.

c) No intimation was given to the assessee after the Assessment Order was returned undelivered with postal remarks.

*The contention that no intimation was given to the assessee after the assessment order was returned undelivered with postal remarks is not true. The assessment order along with the demand notice was handed over to Notice Server and physically served to one **Sri. Munichandra K, Manager of the assessee** on 09.01.2018 on the instruction of **Sri. Ramesh Kumar s/o Sri. H. Srinivas Reddy**. The report submitted by the Notice server is enclosed for reference. The issue is also discussed in the order passed by the office of CIT(A)-11, Bengaluru, wherein the CIT(A) has opined that the assessment order has been passed within the statutory time limits and no prejudice has been caused to the assessee by mention of the wrong address on the assessee.*

d) Clarification regarding the assessment order being handed over to the notice server for service on 08.01.2021.

The assessment order has been dispatched on 30.12.2017 vide speed post acknowledgement number EK391437145IN which got returned. Accordingly, the Assessment order was handed over to Notice server for service on 08.01.2018. The date mentioned in the letter as 08.01.2021 is incorrect.

e) Whether the demand notices were sent to the correct address, and if so, provide the date of service of notices.

It is submitted that Notice u/s 142(1) issued to the assessee was also received by the AR during the assessment proceedings. The contention that no intimation was given to the assessee after the assessment order was returned undelivered with postal remarks is not true. The assessment order along with the demand notice was handed over to Notice Server and physically served to one Sri. Munichandra K, Manager of the assessee on 09.01.2018 on the instruction of Sri. Ramesh Kumar s/o Sri. H Srinivas Reddy. The report submitted by the Notice server is enclosed for reference.

f) 50 days' time was allowed in the penalty initiation notice instead of standard 30 days.

It is submitted that the allowance of 50 days' time to respond to penalty notice is well within the provisions of the Income Tax Act, 1961.

12. The learned AR in rejoinder reiterated the submissions as made earlier vide letter dated 30-06-2025 with the further contention raised by the assessee regarding the veracity and validity of the assessment order that the question raised by the assessee have not been answered by the Department.

13. We have carefully considered the rival submissions, the remand report of the Assessing Officer, the rejoinder of the assessee, the orders of the learned CIT(A), and the documentary materials available on record. The central issue before us is whether the assessment order dated 29.12.2017, claimed to have been dispatched on 30.12.2017, can be regarded as validly issued within the statutory time limit under section 153B of the Act in the context of the questions concerning to its dispatch, service, and validity of delivery.

13.1 In the regard, it is necessary to take a note of the history of the case on hand. Before the advent of e-proceedings, the Income-tax Department followed manual office procedure volume-1(administrative) Feb 2023 for

issuing and serving notices or orders. Every order prepared by the Assessing Officer was required to be entered in the *dispatch register* maintained in the office. This register contained key particulars such as:

- Date of the order;
- Name of assessee;
- Section under which the order/notice was issued;
- Mode of service (postal dispatch or physical service); and
- Dispatch number and acknowledgment details.

13.2 When notices or orders were sent by registered post or speed post, the departmental despatch clerk prepared the envelope and obtained a receipt from the postal authorities. The dispatch registers thus formed the primary proof that an order had left the control of the Assessing Officer. In addition, postal authorities generated acknowledgment slips which recorded: (i) date of booking, (ii) consignment number, (iii) weight of article, and (iv) postal seal. This acknowledgment, together with the dispatch register entry, was treated as conclusive evidence that an order had been dispatched.

13.3 Moving ahead, in the case of speed post, India Post procedure is well-established in PO guide part-I and postal manuals, when an article is booked. The same is prescribed as under:

1. The booking clerk issues a computerized receipt with consignment number, weight, and booking time.
2. The article is processed at the Speed Post Business Centre and stamped with a date seal.
3. The movement of the article thereafter is traceable online through tracking.

13.4 Thus, a valid speed post record should contain not only the consignment number but also the weight, time, and office of booking. It is also necessary for the Department to maintain its own despatch register corroborating the booking for the dispatch. Without these, the mere

production of a slip showing “received at Koramangala Business Centre on 01.01.2018” is inadequate to prove dispatch on 30.12.2017.

13.5 In the instant matter, the Department has only produced a speed post slip bearing acknowledgment number EK391437145IN, showing receipt at Koramangala Business Office on 01.01.2018. No evidence has been furnished to show:

- The entry in the Department’s dispatch register on 30.12.2017;
- Postal booking receipt showing weight and time of dispatch; or
- Consistent tracking records from India Post.

13.6 The absence of these supporting records raises serious doubt on whether the order actually left the control of the AO on 30.12.2017. The solitary slip with a 01.01.2018 seal, without corroboration, cannot establish dispatch within the limitation date. Further, 31.12.2017 was a Sunday, which makes it improbable that postal operations would have processed the article before expiry of the limitation period.

13.7 As per departmental manual procedure referred above, when notices are physically served through a notice server, the server must prepare a service report containing: (i) name of recipient, (ii) relationship with assessee, (iii) date and time of service, and (iv) recipient’s signature. Service upon an unrelated or unauthorized person is not valid under section 282 of the Act read with Rule 127 of the Income-tax Rules. The Rules mandate service only at the PAN address, address in return of income, or another address expressly intimated by the assessee.

13.8 In the present case, the alleged service on one Sri Munichandra K, claimed to be “Manager” of the assessee, does not satisfy these statutory requirements. The assessee has consistently denied any relationship with him and has not authorized him to accept orders. The report of the notice server, being that of a departmental employee, cannot by itself override the statutory requirements of valid service. Furthermore, it is also pertinent to

note that the revenue has filed the letter of the notice server dated 12-2-2018 about the service of the order but what report was prepared at the time of service of the order on the date of alleged delivery date 9-01-2018 was missing. As such, the revenue was under the obligation to produce the report of the notice server as on 9-01-2018 instead of the letter dated 12-02-2018. In view of the above detailed discussion, we hold that the Department has failed to produce dispatch register entries or postal booking receipts to prove that the order left the AO's control before 31.12.2017. The only document produced is a speed post slip with date 01.01.2018, which by itself shows that the order entered the postal system after the limitation date. Service through the notice server on 09.01.2018, upon an unrelated third party, is not a valid service in law. Hence, we conclude that the assessment orders dated 29.12.2017 were not validly issued or served within the statutory period prescribed under section 153B of the Act. The Revenue has not discharged its burden of proving proper dispatch within time as per manual procedure and postal regulations. The alleged service through notice server is irregular and invalid under section 282 of the Act and Rule 127 of Income Tax Rules. Even at the time of hearing, the ld. DR has not brought anything contrary to the arguments advanced by the ld. AR of the assessee based on the corroborative documents as discussed above. Consequently, the impugned assessment orders are barred by limitation and are void ab initio. The appeals of the assessee on this ground are accordingly allowed.

14. Since, we have decided the appeal on technical grounds and held the assessments as time barred and therefore not maintainable on account of limitation, the other grounds of appeal raised by the assessee in the memo of appeal whether on the merit or on law become infructuous. Hence, we hereby dismiss the same as infructuous.

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

Comings to the remaining appeals ITA Nos. 624 to 629/Bang/2025 relevant to Assessment years 2011-12 to 2016-17.

16. At the outset, we note that the issues raised by the assessee in the captioned appeal for the A.Ys. 2011-12 to 2016-17 are identical to the issue raised by the assessee in ITA No. 623/Bang/2025 for the assessment year 2010-11. Therefore, the findings given in ITA No. 623/Bang/2025 shall also be applicable for the assessment years 2011-12 to 2016-17. The appeal of the assessee for the A.Y. 2010-11 has been decided by us vide paragraph No. 13 to 14 of this order where we have quashed the assessment as null and void on account of limitation and dismissed the other grounds as infructuous. The learned AR and the DR also agreed that whatever will be the findings for the assessment year 2010-11 shall also be applied for the assessment years 2011-12 to 2016-17. Hence, the ground of appeal filed by the assessee for A.Ys. 2011-12 to 2016-17 in relation to time baring is allowed whereas other grounds are dismissed as infructuous.

17. In the result the appeal of the assessee for A.Ys. 2011-12 to 2016-17 are partly allowed.

18. In the combined result, all the appeals of the assessee are hereby partly allowed.

Order pronounced in the open court on 01st September, 2025.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SOUNDARARAJAN K.)
Judicial Member

Bangalore,
Dated, the 01st September, 2025.
/MS /

Copy to:

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|---------------|------------------------|
| 1. Appellant | 2. Respondent |
| 3. CIT | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A) |

By order

Assistant Registrar,
ITAT, Bangalore