

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI RAHUL CHAUDHARY, JM**

**ITA Nos. 271 to 273/Coch/2016
Assessment Year: 2007-08 to 2009-10**

Pelexy K. Varghese Appellant
Kochukudiyil House, Mekkadambu P.O.
Muvattupuzha
[PAN: ADQPV2015D]

vs.

DCIT, Central Circle - 1, Ernakulam Respondent

Assessee by: Shri P.P. Rajan, CA
Revenue by: Shri Sanjit Kumar Das, CIT-DR

Date of Hearing: 21.08.2025
Date of Pronouncement: 28.08.2025

ORDER

Per: Inturi Rama Rao, AM

These are appeals recalled by this Tribunal vide order in MA Nos. 132 to 134/Coch/2019 dated 19.02.2025 for non consideration of the seized material produced before the Tribunal.

2. We heard the learned counsel for the assessee and learned CIT-DR at length. On a careful perusal of the assessment order, we find that the AO had not made any addition based on the seized material found during the course of search operations. Therefore, even non consideration of the seized material does not have any

impact in determination of the total income. In the circumstances, the orders passed by the Tribunal also hold the field. The orders passed by this Tribunal in the earlier round of proceedings shall form integral part of this order. As a result of these orders, there would not be any variation in terms of the orders passed by this Tribunal earlier.

3. In the result, the appeals filed by the assessee stand disposed off.

Order pronounced in the open court on 28th August, 2025.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 28th August, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin