

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH: CHENNAI

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.1692, 1693, 1694 & 1695 / Chny/2025  
Assessment Years-2013-14, 2014-15, 2015-16 & 2016-17

Deputy Commissioner of Income Tax,  
Circle-1(1)  
Tirupur.

Loocust Incorp,  
No.28A, MGR Nagar, 14<sup>th</sup> Street,  
PN Road, Tirupur,  
Tamil Nadu-641 602.  
[PAN: AABFL6721C]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

आयकर अपील सं./CO Nos.-77, 78, 79 & 80 / Chny/2025,  
Assessment Years-2013-14, 2014-15, 2015-16 & 2016-17

Loocust Incorp,  
No.28A, MGR Nagar, 14<sup>th</sup> Street,  
PN Road, Tirupur,  
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Deputy Commissioner of Income Tax,  
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(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Mr.T.Banusekar, Advocate  
: Mr.Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing

: 08.10.2025

घोषणा की तारीख /Date of Pronouncement

: 02.12.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

The below mentioned appeals have been filed by the appellant Revenue and appellant assessee for AY-2013-14 to 2016-17 contesting the order of Ld. First Appellate Authority indicated Column-E, herein below:-

S. No.	Appeal Nos.	AYs	Appellant	CIT(A) Order Details	Respondent
A	B	C	D	E	F
1	ITA No. 1692 / Chny / 2025	2013-14	Deputy Commissioner of Income Tax, Circle-1(1) Tirupur.	DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074092543(1) dated 06.03.2025	Loocust Incorp, No.28A, MGR Nagar, 14 <sup>th</sup> Street, PN Road, Tirupur, Tamil Nadu-641 602. [PAN: AABFL6721C]
2	ITA No. 1693 / Chny / 2025	2014-15		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074102969(1) dated 06.03.2025	
3	ITA No. 1694 / Chny / 2025	2015-16		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074106214(1) dated 06.03.2025	
4	ITA No. 1695 / Chny / 2025	2016-17		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074109206(1) dated 06.03.2025	
5	CO No.77 / Chny / 2025	2013-14	Loocust Incorp, No.28A, MGR Nagar, 14 <sup>th</sup> Street, PN Road, Tirupur, Tamil Nadu-641 602. [PAN: AABFL6721C]	DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074092543(1) dated 06.03.2025	Deputy Commissioner of Income Tax, Circle-1(1) Tirupur.
6	CO No.78 / Chny / 2025	2014-15		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074102969(1) dated 06.03.2025	
7	CO No.79 / Chny / 2025	2015-16		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074106214(1) dated 06.03.2025	
8	CO No.80 / Chny / 2025	2016-17		DIN & Order No.ITBA / NFAC / S / 250 / 2024-25 / 1074109206(1) dated 06.03.2025	

2.0 All the above appeals including Cross appeals are centering around common issues and hence for the purposes of convenience were heard and are being adjudicated together by this common order. For the purposes of this adjudication the facts and figures for AY-2013-14 have been taken. The decision for AY-2013-14 shall apply mutatis mutandis for appeal AYs-2014-15 to 2016-17. The Revenue is contesting the order of the Ld. First Appellate Authority for AY-2013-14 to

AY-2016-17 in deleting the addition made by the Ld. AO on identical grounds. We would like to take the appeals of the Revenue first.

**ITA Nos.1692, 1693, 1694 & 1695 / Chny/2025**

3.0 At the outset it was noted that the registry has identified a delay of 13 days in filing of above appeals by the Revenue. The Ld.DR invited our attention to the affidavit filed by the Department. It was stated that the delay was primarily attributable to preoccupation with time barring workload. It was submitted the same was not wilful nor wanton and may be condoned. The Ld.AR for the assessee did not pose any objection to the request of the Revenue. Upon consideration of the matter, we are convinced with the genuineness of cause and therefore condone the delay and proceed to adjudicate this appeal.

4.0 At the outset, we deem it necessary to examine the brief factual matrix of this case as available from the order of the Ld.CIT(A) for the AY-2013-14. *“.... 3.1 The appellant is a partnership firm engaged in the business of textiles. It filed its return of income for the Asst. Year 2013-14 on 29.09.2013 admitting total income of Rs. 8,21,27,220/-. The case was selected for scrutiny under CASS and assessment u/s 143(3) was completed on 25.01.2016 by accepting the returned income. Later on the AO received information from the Joint Commissioner of Income-tax,*

*Central Circle-3(3), Mumbai that during the course of Search & Seizure u/s 132 of the Act in the case of M/s Seema Synthetics Fabrics P.v.t Ltd & others, Mumbai, a statement was recorded from Shri. Maniklal Daga, who controlled the entity M/s C. Kumar Enterprises. He admitted that the transactions (except a few parties) recorded in the books of M/s. C. Kumar Enterprises were bogus and there was no actual trade carried out under these two entities. He admitted providing accommodation entries on commission basis @ 1% on value of bills/invoices. He also admitted that the appellant firm was one of the beneficiaries. The AO has stated that the appellant firm had allegedly made bogus purchases from M/s. C Kumar Enterprises to the extent of Rs. 1,58,90,330/- during the financial year 2012-13 relevant to the Asst. Year 2014-15. The AO has stated that during the course of original assessment proceedings, the appellant had not disclosed the details of bogus purchases made from M/s.C, Kumar Enterprises for Rs. 2,39,90,530/-. Since the appellant had not fully and truly disclosed the material facts necessary for its assessment for the year under consideration, the AO had reason to believe that appellant's income chargeable to tax has escaped assessment for the Asst. Year 2014-15. Accordingly, the AO issued notice u/s 148 of the Act on 30.03.2021 with prior approval of specified authority u/s 151 of the Act. Further the AO issued notice u/s 142(1) of Act dated, 15.11.2021, 15.02.2022 and 03.03.2022 seeking clarification on certain points. In*

*response, the appellant filed reply dated 09.03.2022. Thereafter, the AO issued show cause notice dated 16.03.2022 against which the appellant submitted its response on 27.03.2022.*

*3.2. The appellant filed its return of income on 13.12.2021 in response to the notice u/s 148 issued by the AO on 30.03.2021. The AO had allowed 30 days for filing of the return of income from the receipt of notice u/s 148 of the Act. Therefore, the AO relying on the decision of Hon'ble ITAT Mumbai in the case of Rakesh Aggarwal C/o. Anil Jain dd & Co. vs. ITO, treated the ITR filed by the appellant as invalid and non-est. Further the AO stated that during the course of search and seizure action u/s 132 in the case of M/s Seema synthetic fabrics Pvt Ltd and others, a statement of Shri. Maniklal daga who controls the entity M/s C. Kumar enterprises, was recorded. In his sworn statement Shri Maniklal Daga had admitted the fact transactions recorded in the books of M/s C. Kumar enterprises are bogus and there was no actual trade done by the above entity. Also, he admitted in providing the accommodation entries on commission basis. The AO reproduced the statement of Shri. Maniklal daga in the assessment order which is reproduced hereunder:*

*3.3. The AO asked the appellant to explain, in the absence of any form of documents/ explanations related to the actual delivery of the goods and*

*purchase made during the year from M/s C. Kumar enterprises for the consideration of Rs. 2,39,90,580/- should not be considered as bogus and disallowed. In response, to the show cause, the appellant produced the copies of the bills and vouchers. However, the appellant could not provide the explanation regarding the actual delivery of the goods or any other documents to support the claim regarding the delivery of goods. Therefore, the AO treated the purchases made during the year from M/s C. Kumar. enterprises at Rs. 2,39,90,580/- as bogus and disallowed....”.*

5.0 In the above factual background the assessee had contested the assessment orders of the Ld.AO for AY-2013-14 – 2016-17, before the Ld.CIT(A) both raising legal grounds as well as grounds qua merits of the addition. For the purposes of crystal clarity, the grounds of appeal raised by the assessee, as available in pages-2 & 3 of the order of Ld.CIT(A) for AY-2013-14 and AY-2014-15 are reproduced hereunder:-

*“....2. In the above appeal, as per the Form 35 of the appeal, the appellant has raised the following main grounds of Appeal (including additional grounds of appeal):-*

- 1. The order of the Assessing Officer is bad and erroneous in law and against the principles of Natural Justice.*
- 2. The Assessing Officer grossly erred in not considering the replies/ explanations/documents filed by the appellant in proper perspective.*
- 3. For that where the sworn statement based on which the addition was made was not provided to the appellant during the course of assessment, the entire assessment is vitiated.*
- 4. For that the Assessing Officer ought to have provided the appellant an opportunity to cross examine Shri. Manicklal Daga as the addition was made solely relying on the statement given by Shri. Manicklal Daga.*
- 5. Validity of the notice u/s 148*

a) As the very issue of notice u/s. 148 was based ONLY on the information from the JCIT(OSD), Mumbai, It amounted to borrowed satisfaction, exhibiting non-application of mind.

b) As notice u/s. 148 dt. 30/03/2021 is not valid in so far as the date of service, the entire reassessment proceedings become null and void as per the jurisdictional Madras High Court decision in W.P No.15019 of 2021 dt.04/02/2022. (The appellant prays that a remand report in respect of date and mode of service of notice u/s 148 may be called for deciding the above ground).

c) As the assessment completed earlier was u/ s. 143(3), issue of notice u/s. 148 without following the mandate as per the first proviso to sec. 148 is null and void and so is the reassessment completed.

6 For that the notice u/s 148 was issued without any tangible material available with the Assessing Officer and therefore bad in law.

7. A) The reassessment completed without issuing mandatory notice u/s. 143(2), by conveniently rejecting the valid return filed as invalid is against law and requires to be cancelled.

B) The action of the Assessing Officer is bad and erroneous in treating the return of income filed by the appellant on 11/12/2021 as INVALID without even considering or looking into the scope and effect of the provisions of sec. 234A(3)

8. The order of the Assessing Officer is liable to be quashed, for the assessment ought to have been made u/ s. 153C, since the initiation of the assessment was based on the search u/s. 132 in the case of M/s. Seema Synthetics Fabrics Pvt. Ltd. & others, Mumbai

9. The Assessing Officer exhibited his absolute non-application of mind, by considering the opening balance in the purchase ledger as purchase made during the year and disallowed the same.

10. When the appellant had submitted the purchase bills, VAT returns and the details of payments made for purchases, making an addition by stating that the appellant had not produced any documents regarding the actual delivery of goods is shocking and is gross violation of the principles of Natural Justice.

11. When the Assessing Officer relied on the statement of Shri Maniklal Daga and when the said person did not whisper about the name of the appellant besides mentioning that most of the purchases and sales recorded are bogus, framing an opinion for the issue of notice u/s. 148 is per se wrong

12. When the Assessing Officer has not disputed the factum of sales which is about Rs.220.50 Crores and when the settled fact is that without purchases, there cannot be sales, addition of the alleged bogus purchases, when the total purchases, as per the return of income filed was Rs. 132.53 Crores, requires deletion, more particularly when the percentage of alleged bogus purchases works out to less than 2 percent.

13. For that without prejudice to the above, the closing stock or the sale value ought to have been altered to the extent of addition of bogus purchases.

### 3. Facts of the case and Findings of the AO:

3.1 The appellant is a partnership firm engaged in the business of textiles. It filed its return of income for the Asst. Year 2013-14 on 29.09.2013 admitting total income of Rs. 8,21,27,220/-. The case was selected for scrutiny under CASS and assessment u/s 143(3) was completed on 25.01.2016 by accepting the returned income. Later on the AO received information from the Joint Commissioner of

*Income-tax, Central Circle-3(3), Mumbai that during the course of Search & Seizure u/s 132 of the Act in the case of M/s Seema Synthetics Fabrics Pvt Ltd & others, Mumbai, a statement was recorded from Shri. Maniklal Daga, who controlled the entity M/s C.Kumar Enterprises. He admitted that the transactions (except a few. parties) recorded in the books of M/s. C. Kumar Enterprises were bogus and there was no actual trade carried out under these two entities. He admitted providing accommodation entries on commission basis @ 1% on value of bills/invoices. He also admitted that the appellant firm was one of the beneficiaries. The AO has stated that the appellant firm had allegedly made bogus purchases from M/s. C Kumar Enterprises to the extent of Rs. 1,58,90,330/- during the financial year 2012-13 relevant to the Asst. Year 2014-15....”*

6.0 We have noted that the Ld.CIT(A) accorded relief to the assessee by analyzing the legal challenges and proceeded to quash the assessment order. As per para 4.5 of the order grounds of appeal qua merits of the addition was deemed as a mere academic issue, and were not adjudicated.

7.0 The appellant Revenue , while assailing the order of Ld.CIT(A) has raised following grounds of appeal for AY-2013-14 vide ITA No.1692/Chny/2025 before us.

**Grounds of appeal to be raised before the ITAT may be framed in respect of the issues not accepted by the PCIT**

**M/s Loocust Incorp, PAN : AABFL6721C, A.Y. 2013-14**

1. Whether in facts and circumstances of the case, the CIT(A) is justified in allowing assessee's appeal on the ground that the statement copies were not provided even though the assessee never requested for the same during assessment proceeding.
2. Whether in facts and circumstances of the case, the CIT(A) is justified in allowing assessee's appeal on the ground that the assessee was not provided with the opportunity of cross examination, even though the assessee never requested for such opportunity of cross examination during assessment proceeding.
3. Whether in facts and circumstances of the case, the CIT(A) is justified in quashing the reassessment proceedings on the ground that the case was reopened solely on the basis of statement of Shri Maniklal Daga.
4. Whether in facts and circumstances of the case, the CIT(A) is justified in approving the retraction of statement by Shri Maniklal Daga, even though such retraction was not supported by any admissible evidence.
5. Whether in facts and circumstances of the case, the CIT(A) is justified in quashing assessment order holding that the AO could not bring on record as to how the appellant had failed to disclose fully and truly the particulars of its income, even though the AO had received information from subsequent to completion of original assessment u/s 143(3) of the Act.
6. Whether in facts and circumstances of the case, the CIT(A) is justified in quashing assessment order on the ground that the Assessing Officer has not issued notice u/s 143(2) of the Act, even though the return filed by the assessee was much beyond the time allowed for filing of return in response to notice u/s 148 of the Act.
7. Whether in facts and circumstances of the case, the CIT(A) is justified in quashing assessment order on the ground that the Assessing Officer has not issued notice u/s 143(2) of the Act, even though the assessee has participated in the assessment proceeding and never objected the non- issue of notice u/s 143(2) during the assessment proceedings.
8. Whether in facts and circumstances of the case, the CIT(A) is justified in quashing assessment order on the ground that the assessment of a related party should be completed u/s 153C of the Act, even though the conditions for initiating action under section 153C are not satisfied in the given case.
9. Whether in facts and circumstances of the case, the CIT(A) is justified in holding that the assessment of a related party (i.e. assessee) should be completed u/s 153C of the Act, even though there was no seized materials/documents pertaining to assessee in the possession of the Assessing Officer at the time of initiation of proceedings u/s 147 of the Act.
10. The petitioner craves leave, add, amend or rescind any grounds of appeal on or before the hearing.



(S.Kannan)  
Deputy Commissioner of Income Tax  
Circle-1, Tirupur

8.0 Similarly, the assessee has contested the order of Ld.CIT(A) qua appeal of the Revenue in ITA No.1692/Chny/2025, through its CO No.77/Chny/2025 raising following grounds of appeal for AY-2013-14.

*“...MEMORANDUM OF CROSS OBJECTIONS*

*Legal Issues*

*1. For that the notice u/s.148 was issued without any tangible material available with the Assessing Officer and therefore bad in law.*

*2. For that the approval and satisfaction recorded by the Principal Commissioner of Income Tax for reopening the assessment is without application of mind.*

*3. For that the assessment was reopened only on the basis of borrowed satisfaction and therefore the reopening was without application of mine.*

*Addition of Rs.2,39,90,590/- being purported bogus purchases*

*1. For that the Assessing Officer erred in adding a sum of Rs.2,39,90,580/- as purported bogus purchases.*

*2. For that the addition of Rs.2,39,90,580/- being purported bogus purchases is not warranted in the facts and circumstances of the case.*

*3. For that the Assessing Officer erred in including the opening balance of M/s.C. Kumar Enterprises as purchases made during the impugned year.*

*4. For that the Assessing Officer erred in not considering the purchase bills, VAT returns and the details of purchases submitted by the appellant.*

*5. For that the Assessing Officer erred in relying upon the statement of Shri.Manicklal Daga where there was no mention of the name of the appellant.*

*9. For that the Assessing Officer not having disputed the sales of the appellant to the tune of Rs.220.50 crores, and since where there are no purchases there could not be any sales, the addition of bogus purchases is not warranted, more particularly when the percentage of alleged bogus*

*purchases is less than 2 percent of the total purchases of Rs. 132.53 crores.*

- 1. For that without prejudice to the above, the addition ought to have atleast been restricted to the profit element of the purported bogus purchases.*
- 2. For that without prejudice to the above, the closing stock or the sale value ought to be altered to the extent of addition made on account of purported bogus purchases.*

**PRAYER**

*For these grounds raised and such other grounds that may be raised, may be altered, amended or modified, with the leave of the Hon'ble Income Tax Appellate Tribunal before or during the hearing of the appeal, it is most humbly prayed that the Hon'ble Income Tax Appellate Tribunal may be pleased to:*

- Quash the order of assessment passed u/s. 147 and / or*
- Delete the addition of Rs.2,39,90,580/- being purported bogus purchases.*
- Pass such other orders as the Hon'ble Income Tax Appellate Tribunal may deem fit....”*

9.0 In support of the Revenue appeals, the Ld.DR vociferously argued in favour of the order of Ld.AO and assailed the order of Ld.CIT(A). It was contended that the Ld.CIT(A) has, while according relief, has passed a non-speaking order by relying upon the in-complete data. The Ld.DR argued that the legal grounds have not been properly understood and appreciated. On the issues of non-issuance of notice u/s 143(2) and non-invocation of proceedings u/s 153C, the Ld.DR relied upon precedents which were reported to be ignored. In this case, the assessee had filed Return of income u/s 148 after the completion of time period allowed by the Ld.AO. The impugned Return was not considered

by the Ld.AO for the issue of notice u/s 143(2) treating as invalid. The Ld.Counsel for the assessee argued that a specific provision in law to treat such Returns of income invalid has been brought on records only by the Finance Act 2023. The Ld.DR Shri Shiva Srinivas argued that the assessing officer had correctly relied upon the decision of Hon'ble Delhi ITAT in the case of Rakesh Agarwal delivered in MA No.249/Del/2020. The Ld.Counsel for the assessee submitted that its case is strengthened by the decision of Patna High Court in the case of CIT Vs Nagendra Prasad mandating that returns of income filed even after eight months would require issuance of notice u/s 143(2).

10.0 As regards, the issue of Ld.AO not invoking the provisions of section 153C, Ld.DR Shri Shiva Srinivas argued that the issue is squarely covered in Revenue's favour by the decision of Hon'ble Madras High Court in the case of Saloni Prakash Kumar 458 ITR 452 Madras. The Ld.Counsel for the assessee observed that the decision of Hon'ble Madras High Court supra is a single Judge decision. In contrast, he invited our reference to couple of non-jurisdictional judicial precedents as supporting its case.

11.0 The Ld.Counsel for the assessee argued in favour of the order of Ld.CIT(A). In support of its contentions, an extensive paper book including compilation of judicial precedents was filed and has been placed on records.

12.0 We have heard rival submissions in the light of material available on records. We have noted that the averment raised by both the parties qua legal challenges raised before the Ld.CIT(A), not being handled by him correctly and indicative of non-application of mind is clearly borne from records. The grounds of appeal raised by the Revenue and the Memorandum of Cross objection filed by the assessee extracted herein above shows dissatisfaction of the rival parties to the handling of the matter by the Ld.First Appellate Authority. We have also noted that the Ld.CIT(A) has fallen short of passing a speaking order by carefully analyzing the facts of the case. We have noted that he has referred to judicial precedents for reliance, but has failed to unequivocally demonstrate as to how those relied upon cases fit with the present controversy on their facts. Mere reference to a judicial precedents is not necessary but the judicial authority has to establish as to how the ratio decidendi is totally applicable. We have also noted that the relief accorded by the Ld.CIT(A) on legal challenge qua non-invocation of section 153C is covered in Revenue's favour by the single Judge of Madras High Court. This issue has not been dealt by the Ld.CIT(A). Similarly, the Ld.CIT(A) has not been able to handle satisfactorily, the issue of applicability of decision of Delhi tribunal or the Hon'ble Patna High Court in the light of amendment made in Finance Act 2023. We have thus noted that a clear cut case of non-application of mind is made out in this case by the

Ld.CIT(A) while according relief to the assessee. Be that as it may be, we are of the considered view that the ends of justice would be made if the matter is remitted back to the file of Ld.CIT(A) for readjudication de novo. Accordingly, we set aside the order of the LD.CIT(A) and direct him to adjudicate the appeal afresh, de novo in accordance with law and after giving due opportunity of being heard to the assessee by passing a speaking order. The assessee shall be at liberty to produce all the evidences deemed necessary in support of its contentions. All the grounds of appeal raised by the Revenue are therefore allowed for statistical purposes.

13.0 The appeal of the Revenue vide ITA No.1692/Chny/2025 is therefore allowed for statistical purposes.

14.0 It is admitted position that the facts as well as issues in AY 2014-15 to 2016-17 are quite identical. The relief has been accorded on identical analysis and presumptions as in AY 2013-14 above. Aggrieved, the Revenue is in further appeal before us. Facts as well as issues being pari-materia the same, our adjudication as for AY 2013-14 would apply mutatis-mutandis to AY 2014-15 to 2016-17 also. In other words, all the grounds of appeal raised by the Revenue are therefore allowed for statistical purposes by restoring the matter back to the file of Ld CIT(A) for readjudication de novo.

15.0 In the result, appeal of the Revenue vide ITA No.1693-1695 /Chny/2025 are also therefore allowed for statistical purposes.

**CO Nos.-77, 78, 79 & 80 / Chny/2025**

16.0 We have noted that the discussions hereinabove that the assessee is contesting both the order of Ld.CIT(A) through its above COs both on legal grounds as well as on the insufficiency of the merits of the addition. We have concluded hereinabove that all the legal grounds on which relief has been accorded and which have been contested by the Revenue deserve to be rejudicated de novo by passing a speaking order. We have noted that through the above mentioned COs the assessee has challenged proceedings u/s 148 on legal grounds citing non-availability of tangible material to issue notice u/s 148, deficient approval of the Ld.PCIT to initiate reassessment proceedings as well as the latter based upon borrowed satisfaction. We have also noted that the appellant assessee has cited deficiencies in the order of the AO while making additions on merits.

17.0 We have , in Revenue's appeal , set aside the appellate order and remitted the matter back to the Ld.CIT(A) for readjudication de novo by passing a speaking order. We are of the considered view that the legal challenges raised by the assessee through its above mentioned COs would also require to be considered by the Ld.CIT(A) while

readjudicating the matter de novo. Considering the grounds of appeal raised in its CO on the merits of the addition, we also direct the Ld.CIT(A) to pass a speaking order on the merits of the addition also after carefully analyzing the evidences available on records and in accordance with law. Accordingly, all the grounds of appeal raised by the assessee in its CO No.77/Chny/2025 are allowed for statistical purposes.

18.0 In the result, the CO of the assessee vide CO 77 /Chny/2025 for AY-2013-14 is therefore allowed for statistical purposes.

19.0 It is admitted position that the facts as well as issues in AY 2014-15 to 2016-17 are quite identical. The relief has been accorded on identical analysis and presumptions as in AY 2013-14 above. Aggrieved, the assessee is in further appeal before us. Facts as well as issues being pari-materia the same, our adjudication as for AY 2013-14 would apply mutatis-mutandis to AY 2014-15 to 2016-17 also. In other words, all the grounds of appeal raised by the assessee are therefore allowed for statistical purposes by restoring the matter back to the file of Ld CIT(A) for readjudication de novo.

20.0 In the result, appeal of the assessee vide CO Nos. 78 to 80 /Chny/2025 are also therefore allowed for statistical purposes.

21.0 In the result, the appeals of the Revenue and the Assessee are decided as under:-

ITA Nos	Assessment Year	Result
ITA No. 1692 / Chny / 2025	2013-14	Allowed for statistical purposes.
ITA No. 1693 / Chny / 2025	2014-15	Allowed for statistical purposes.
ITA No. 1694 / Chny / 2025	2015-16	Allowed for statistical purposes.
ITA No. 1695 / Chny / 2025	2016-17	Allowed for statistical purposes.
CO No.77 / Chny / 2025	2013-14	Allowed for statistical purposes.
CO No.78 / Chny / 2025	2014-15	Allowed for statistical purposes.
CO No.79 / Chny / 2025	2015-16	Allowed for statistical purposes.
CO No.80 / Chny / 2025	2016-17	Allowed for statistical purposes.

Order pronounced on 2<sup>nd</sup>, December-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated:

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

लेखा सदस्य /Accountant Member

2<sup>nd</sup>, December-2025.

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/**CIT** - Chennai/Coimbatore/Madurai/Salem.
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF