

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, BANGALORE**

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

ITA Nos. 1611 to 1616/Bang/2025
Assessment Years: 2015-16 to 2020-21

Shri Lalit Kumar, Unit No.1, Vishal Towers, 18/8, 1 st Main, S.R Nagar, Bengaluru – 560 027. PAN – AEXPK 0250 K	Vs.	The Dy. Commissioner of Income Tax, Central Circle – 1(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri T Srinivasa, CA
Revenue by	:	Shri Balusamy N, JCIT

Date of hearing	:	16.10.2025
Date of Pronouncement	:	28.11.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is a bunch of 6 appeals filed by the assessee against the order of the Id. CIT(A) – 11, Bengaluru vide order dated 19/05/2025 for the assessment years 2015-16 to 2020-21.

First, we take up ITA No. 1611/Bang/2025, an appeal by the assessee appeal for A.Y. 2015-16

2. The assessee vide ground Nos. 2 to 4 has challenged the validity of the assessment framed u/s 153C r.w.s. 143(3) of the Act on multiple reasoning.

2.1 The necessary facts are that there was a search and seizure operation u/s 132 of the Act dated 10/12/2020 at the premises of 3rd party viz Shri DK Thakkar and others. During the search at the 3rd party premises viz. Shri DK Thakkar and Others, the books/other documents relating to the assessee were found. Accordingly, the proceedings u/s 153C of the Act for the year under consideration and for other assessment year 2015-16 to 2020-21 were initiated after recording the necessary satisfaction. On perusal of the satisfaction note placed on pages 131 to 133, it is noted that a consolidated satisfaction note was made for the assessment years 2015-16 to assessment years 2020-21.

3. The Id. AR at the time of hearing submitted that under the provisions of law, the revenue was under the obligation to record the satisfaction for each asst. year instead of recording the consolidated satisfaction note. The Id. AR in support of his contention relied on the judgment of Hon'ble Karnataka High Court in the case of DCIT Vs. Sunil Kumar Sharma in appeal Nos. 830 to 834 of 2022, reported in 159 taxmann.com 179 wherein Hon'ble Court vide order dated 22/1/2024 has observed that the revenue is under the obligation to record the satisfaction for each assessment year instead of consolidated satisfaction note. Accordingly, the Id. AR requested to quash the assessment framed u/s 153C r.w.s 143(3) of the Act.

4. On the other hand, the Id. DR vehemently supported the order of the authorities below.

5. We have heard the rival contentions of both the parties and perused the materials available on record. At the threshold, we note that the finding given by the Hon'ble jurisdictional High Court in the case cited above has direct bearing in the case on hand. Therefore, it is necessary to refer the finding of the Hon'ble Court, which is extracted as under:

53. Further, satisfaction note is required to be recorded under section 153C of the IT Act for each Assessment Year and in the impugned proceedings, a consolidated satisfaction note has been recorded for different Assessment Years, which also vitiates the entire assessment proceedings. In view of all these findings, it is said that the appeals do not have any substance for seeking intervention as sought for by the appellant/Revenue.

6. Based on the above judgment, there remains no ambiguity that the AO was under the obligation to record satisfaction note for each assessment year instead of making one consolidated satisfaction note for the assessment years 2015-16 to asst. year 2020-21.

7. Admittedly, in the case on hand, the AO instead of recording the satisfaction note for each asst. year for initiating the proceedings u/s 153C of the Act has recorded consolidated satisfaction note for the AYs in discussed above, which is against the principle settled/laid down by the Hon'ble jurisdictional High Court discussed above. Accordingly, we hold that the asst. framed u/s 153C r.w.s 143(3) of the Act are not sustainable. Hence, we quash the asst. framed by the revenue. Thus, the assessee succeeds on the technical ground raised by him.

8. Since we have decided the technical ground in favour of assessee, we do not find any reason to adjudicate other technical grounds and the issues raised by the assessee on merit of the case. As such, all other

issues do not require any separate adjudication and, therefore, they become infructuous. Hence, the ground of appeal of the assessee is hereby partly allowed.

9. In the result, the appeal of the assessee is hereby partly allowed.

Coming to other appeals in ITA Nos. 1612 to 1616/Bang/2025 for the asst. years 2016-17 to 2020-21

10. The facts of the case on hand are identical to the facts of the case discussed above, therefore, respectfully following the same, we allow the appeals filed by the assessee on the technical ground in favour of assessee. Since, we have decided the technical ground in favour of the assessee, we do not find any reason to adjudicate other technical grounds and the issues raised by the assessee on merit of the case. As such, all other issues do not require any separate adjudication and, therefore, they become infructuous. Hence, the grounds of appeals of the assessee are hereby partly allowed.

11. In the result, the appeals of the assessee are hereby partly allowed.

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

Order pronounced in court on 28th day of November, 2025

Sd/-

(SUNDARARAJAN K)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 28th November, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore