

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M. JOSHI, JUDICIAL MEMBER

ITA Nos.495 to 501/Ind/2025
A.Ys:2015-16 to 2021-22

&

ITA Nos.482 to 487/Ind/2025
A. Ys:2015-16 to 2020-21

Anuj Tiwari, 07, Kasturba Marg, Bada Gawali Vada, Dhar (PAN: AEOPT2672K) (Assessee/Appellant)	<u>बनाम/</u> Vs.	ACIT Central-2 Indore (Revenue/Respondent)
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Assessee by	Shri Ashok Surjan & Chirayu Suran, ARs
Revenue by	Shri Anup Singh CIT- DR

Date of Hearing	05.01.2026
Date of Pronouncement	13.01.2026

आदेश / ORDER

Per Bench:

The captioned thirteen (13) appeals are filed by assessee. The details of appeals are as under:

- (i) *I.T.A. No. 495 to 500/Ind/2025* is a set of six (6) quantum-appeals for six (6) Assessment-Years 2015-16 to 2020-21 directed against six (6) separate orders of first-appeals all dated 24.02.2025 and passed by learned Commissioner of Income-tax (Appeals)-3, Bhopal ["CIT(A)"],

which in turn arise out of a consolidated assessment-order dated 19.03.2022 passed by learned ACIT (Central-2), Indore ["AO"] u/s 144 r.w.s. 153A of the Income-tax Act, 1961 ["Act"].

- (ii) *I.T.A. No. 501/Ind/2025* is a quantum-appeal for Assessment-Year 2021-22 directed against order of first-appeal dated 24.02.2025 passed by learned Commissioner of Income-tax (Appeals)-3, Bhopal ["CIT(A)"], which in turn arises out of assessment-order dated 29.09.2022 passed by ACIT (Central-2), Indore ["AO"] u/s 143(3) of the Income-tax Act, 1961 ["Act"].
- (iii) *I.T.A. No. 482 to 487/Ind/2025* is a set of six (6) penalty-appeals for six (6) Assessment-Years 2015-16 to 2020-21 directed against six (6) separate orders of first-appeals all dated 27.02.2025 and passed by learned Commissioner of Income-tax (Appeals)-3, Bhopal ["CIT(A)"], which in turn arise out of six (6) separate penalty-orders dated 04.02.2022/30.03.2022 passed by learned ACIT (Central-2), Indore ["AO"] u/s 271(1)(b)/272A(1)(d) of the Income-tax Act, 1961 ["Act"].

2. Since these appeals relate to same assessee/appellant and same assessment-years, they were heard together at the request of parties and are being disposed of by this common order. We first take up Quantum-Appeals and thereafter Penalty-Appeals.

I.T.A. No. 495 to 500/Ind/2025 & 501/Ind/2025 - Quantum-Appeals:

3. In these seven appeals of AYs 2015-16 to 2021-22, the assessee is aggrieved by the assessments framed/incomes assessed by AO on the basis of material received from Police Station Rajendra Nagar u/s 132A and material collected during the survey conducted by authorities u/s 133A. The assessee's primary grievance is such that the AO has framed assessments u/s 144/143(3) without providing to assessee the material relied upon. Ld. AR submitted that the assessee has also made a recent attempt by filing application dated 28.05.2025, reminder-1 e-mail dated 18.06.2025 and reminder-2 letter dated 20.11.2025 to AO to receive the required documents but still the AO has not provided same to assessee till date. Copy of assessee's latest reminder-2 is scanned and re-produced below:

Anuj Tiwari

92, Silver Hills Colony, Dhar, Madhya Pradesh - 454001

Counsel- CA. Ashok Surjan, Indore, 98260-43093

Date: 20.11.2025

Before the,
The Asstt. Commissioner of Income Tax (Central)-2
Income Tax Department
Indore

Subject: Reminder Request

Assessee Name: Anuj Tiwari; PAN: AEOPT2672K

Respected your honour,

Please refer our earlier request dated 28.05.2025 and reminder on 18.06.2025

The brief facts of the case are provided below:

On 13.02.2020 a survey u/s 133A was conducted at the premise of the assessee at Dhar and his statements were recorded. Thereafter on 20th March 2020 Income Tax Department had received information from Rajendra Nagar Police station that the Police had seized some documents from the rental premise at Indore which may have relation with Anuj Tiwari. Due to this, Hon'ble PCIT, Indore issued an authorisation warrant u/s 132A on 20th March 20 to take possession of above seized documents.

To execute such warrant ITO Dhar had written letter on 19th June 2020 to the Police Station incharge to hand over the seized documents. The assessment and first appeal proceedings have been concluded. Now, the assessee has filed appeal before ITAT, Indore so the following documents are required in order to effectively prepare submissions before the Hon'ble ITAT.

भारत सरकार वित्त मंत्रालय
कार्यालय सप. / सहायक आयकर आयुक्त
20 NOV 2025
(केन्द्रीय)-2, इन्दौर

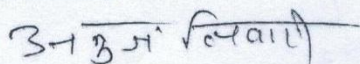
Request you to kindly provide the following documents:

- 1) Copy of statements recorded during the survey proceedings
- 2) List of impounded materials
- 3) Inspection of assessment records
- 4) Copy of relevant documents impounded from police.
- 5) Copy of letter from Police given to the Income Tax Department.

Copy of challan towards copying and inspection fees have already been submitted along with earlier request.

Prayer: It is respectfully submitted that the appeal in the above-mentioned matter has been fixed for hearing before the Hon'ble ITAT, Indore Bench on 04.12.2025. In order to prepare an effective and complete submission before the Hon'ble Tribunal, we kindly request you to provide the aforesaid documents, including a copy of the authorisation issued under section 132A by the Hon'ble Principal Commissioner of Income Tax, Indore, dated 20.03.2020.

Thanking You,
Yours sincerely,



4. Ld. AR submitted that in absence of documents, the assessee was neither in a position to make any submission to CIT(A) nor in a position to make any submission before ITAT as of now. Further, the assessments framed by AO on the basis of material gathered u/s 132A/133A but without providing same to assessee, are also violative of principal of natural justice and hence unsustainable. Therefore, these matters must be remanded to AO for a meritorious assessments with suitable directions.

5. Per contra, Ld. DR for revenue opposed the request of assessee/Ld. AR. He submitted that the assessee was very much aware of the material

found during survey since the assessee admitted undisclosed income in statements recorded during survey (Para 3.2 of assessment-order) which was certainly on the basis of impounded material. Further, the assessee has not retracted those statements after survey. Further, the assessee remained non-responsive to the notices issued by CIT(A) also. Further, the application/reminders filed by assessee to the AO for supply of material are recent dated 28.05.2025, 18.06.2025 and 20.11.2025 having been filed after passing of order of first-appeals by CIT(A). Therefore, in the situation, the assessee should not be given any benefit and these appeals of assessee must be summarily rejected and the orders of lower authorities must be upheld.

6. We have carefully considered the rival submissions and perused the material available on record. It is an admitted position that the assessments under consideration have been framed on the basis of material stated to have been received u/s 132A of the Act and material collected during survey proceedings u/s 133A of the Act. However, the Revenue has not been able to demonstrate that the complete set of such relied-upon material was ever supplied to the assessee. Merely because certain statements were recorded during the survey proceedings cannot, by itself, substitute the statutory requirement of furnishing the underlying material forming the basis of additions, particularly when such material has been relied upon for framing the assessments. Non-supply of relied-upon material goes to the root of the matter and results in violation of the

principles of natural justice, thereby vitiating the assessments. In the interest of justice and fair play, and without expressing any opinion on the merits of the additions, we deem it appropriate to set aside the impugned orders and restore these matters to the file of the AO for fresh adjudication. The AO shall supply all the material relied upon to the assessee, afford adequate opportunity of being heard, and thereafter frame the assessments afresh in accordance with law. The assessee is also directed to extend full cooperation and respond to the notices issued. Accordingly, these appeals of the assessee are allowed for statistical purposes.

I.T.A. No. 482 to 487/Ind/2025 - Penalty-Appeals:

7. In these six appeals for AYs 2015-16 to 2020-21, the assessee is aggrieved by the penalties imposed by AO u/s 271(1)(b)/272A(1)(d). The AO has imposed a penalty of Rs. 10,000/- in each of the assessment-year for assessee's failure to comply with the notice issued by AO u/s 142(1).

8. Having heard learned Representatives of both sides, we find that the assessee has remained non-compliant to the notices issued by AO without having any sufficient cause. The Ld. AR for assessee's only submission was that since the material collected u/s 132A/133A was not supplied to assessee, the assessee was unable to make compliance of notices u/s 142(1) but this submission is not acceptable because even in that case, the assessee could at least file a reply to AO and in such reply, the assessee could point out his inability of making compliance due to non-supply of

material. But even that minimum was not done. The Ld. DR for revenue is also justified in contending that the assessee did not even file any reply to the show-cause notice issued by AO before imposing penalty. Faced with this situation, we are not inclined to grant any relief to assessee. Consequently, the orders passed by lower authorities are upheld. Accordingly, these appeals are dismissed.

9. Resultantly, the Quantum-Appeals being ITA No. 495 to 500/Ind/2025 & 501/Ind/2025 are allowed for statistical purposes and the Penalty-Appeals being I.T.A. No. 482 to 487/Ind/2025 are dismissed.

Order pronounced in open court on 13/01/2026

Sd/-

(PARESH M. JOSHI)
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक/ Dated : 13/01/2026

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order
Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore