



2024/KER/42960

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29<sup>TH</sup> JYAISHTA, 1946

I.T.A.NO.60 OF 2019

AGAINST THE ORDER DATED 26.11.2018 IN I.T.A.NO.481/COCH/2018 OF THE  
INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/RESPONDENT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS GOLD HYPER MARKET  
PAN AATFS6449J, C/O.HOTEL DONA CASTLE, NEAR LAKSHMI  
NADA TEMPLE, KOTTAMUKKU, KOLLAM, REPRESENTED BY ITS  
MANAGING PARTNER SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)

BY ADV.SRI.V.P.NARAYANAN

BY ADV.SMT.DIVYA RAVINDRAN

RESPONDENT/APPELLANT/REVENUE:

THE COMMISSIONER OF INCOME TAX,  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM- 686001.

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.30/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.30 OF 2019

AGAINST THE ORDER DATED 05.02.2019 IN I.T.A.NO.476/COCH/2018 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/RESPONDENT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS AND WEDDING CENTRE  
PAN : ABCFS 1711R, CHANDAMUKKU, KOTTARAKKARA,  
KOLLAM DISTRICT - 691 506.  
- REPRESENTED BY ITS MANAGING PARTNER  
SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/APPELLANT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.33 OF 2019

AGAINST THE ORDER DATED 05.02.2019 IN I.T.A.NO.477/COCH/2018  
OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS AND WEDDING CENTRE,  
PAN -ABCFS 1711R, CHANDAMUKKU, KOTTARAKKARA,  
KOLLAM DISTRICT - 691 506, REPRESENTED BY ITS  
MANAGING PARTNER SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
SMT.NISHA JOHN  
SRI.V.P.NARAYANAN  
SMT.DIVYA RAVINDRAN  
SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX,  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY ADV. SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.34 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.314/COCH/2016  
OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/RESPONDENT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS  
PAN AAQFS3227D, CSI GOLDEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM - 686 001  
- REPRESENTED BY ITS MANGING PARTNER SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/APPELLANT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY SMT.SUSIE B. VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.36 OF 2019

AGAINST THE ORDER DATED 05.02.2019 IN I.T.A.NO.326/COCH/2016 OF THE  
INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS AND WEDDING CENTRE  
PAN : ABCFS 1711R, CHANDAMUKKU, KOTTARAKKARA,  
KOLLAM DISTRICT-691 506. REPRESENTED BY ITS  
MANAGING PARTNER SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)

BY ADV.SMT.NISHA JOHN

BY ADV.SRI.V.P.NARAYANAN

BY ADV.SMT.DIVYA RAVINDRAN

BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.37 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.318/COCH/2016  
OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS,  
PAN AAQFS3227D, CSI GOLDEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM - 686 001, REPRESENTED  
BY ITS MANAGING PARTNER SHRI.SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX,  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.38 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.319/COCH/2016 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS  
PAN AAQFS3227D, CSI GOLDEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM 686 001, REPRESENTED BY  
ITS MANAGING PARTNER, SHRI.SUNNY JACOB.

BY SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.39 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.316/COCH/2016 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S.SUNNY JACOB NEWELLERS  
PAN AAQFS3227D, CSI GODLEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM 686 001 - REPRESENTED  
BY ITS MANAGING PARTNER SHRI. SUNNY JACOB.

BY ADV.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION  
ON 13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:





I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.40 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.315/COCH/2016 OF THE  
INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS  
PAN AAQFS3227D, CSI GOLDEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM - 686 001, REPRESENTED  
BY ITS MANAGING DIRECTOR SHRI.SUNNY JACOB

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX,  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM-686 001.

BY SMT.SUSIE B. VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED CASES,  
THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.41 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.317/COCH/2016 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS,  
PAN AAQFS3227D, CSI GOLDEN JUBILEE COMPLEX,  
SASTHRI ROAD, KOTTAYAM - 686001 - REPRESENTED  
BY ITS MANAGING PARTNER, SHRI. SUNNY JACOB

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SMT.NISHA JOHN  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001

BY SMT.SUSIE B. VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION  
ON 13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.42 OF 2019

AGAINST THE ORDER DATED 10.10.2018 IN I.T.A.NO.322/COCH/2016 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

SMT.MAGGY SUNNY  
AGED 46 YEARS  
PAN AWEPS 2481F, KALATHIL HOUSE, MOUNT WARDHA,  
MUTTAMBALAM - P.O, KANJIKUZHAY, KOTTAYAM-686 004.

BY ADV.SRI.T.M.SREEDHARAN (SR.)  
BY ADV.SRI.V.P.NARAYANAN  
BY ADV.SMT.DIVYA RAVINDRAN  
BY ADV.SRI.R.BHASKARA KRISHNAN  
BY ADV.SMT.NISHA JOHN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001.

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.46 OF 2019

AGAINST THE ORDER DATED 26.11.2018 IN I.T.A.NO.325/COCH/2016 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS GOLD HYPER MARKET  
PAN AATFS6449J, C/O HOTEL DONA CASTLE, NEAR LAKSHMI  
NADA TEMPLE, KOTTAMUKKU, KOLLAM, REPRESENTED BY ITS  
MANAGING PARTNER SHRI SUNNY JACOB.

BY ADV.SRI.T.M.SREEDHARAN (SR.)

BY ADV.SRI.V.P.NARAYANAN

BY ADV.SMT.DIVYA RAVINDRAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM-686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.52 OF 2019

AGAINST THE ORDER DATED 26.11.2018 IN I.T.A.NO.479/COCH/2018 OF  
THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH, ERNAKULAM

APPELLANT/RESPONDENT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS GOLD HYPER MARKET  
PAN AATFS6449J, C/O. HOTEL DONA CASTLE, NEAR LAKSHMI  
NADA TEMPLE, KOTTAMUKKU, KOLLAM , REPRESENTED BY ITS  
MANAGING PARTNER, SHRI. SUNNY JACOB.

BY ADV.T.M.SREEDHARAN (SR.)

BY ADV.SRI.V.P.NARAYANAN

BY ADV.SMT.DIVYA RAVINDRAN

RESPONDENT/APPELLANT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM-686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
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52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.53 OF 2019

AGAINST THE ORDER DATED 26.11.2018 IN I.T.A.NO.478/COCH/2018 OF THE  
INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S.SUNNY JACOB JEWELLERS GOLD HYPER MARKET  
PAN AATFS6449J, C/O. HOTEL DONA CASTLE, NEAR  
LAKSHMI NADA TEMPLE, KOTTAMUKKU, KOLLAM  
- REPRESENTED BY ITS MANAGING PARTNER  
SHRI.SUNNY JACAB

BY ADV.SRI.T.M.SREEDHARAN (SR.)

BY ADV.SRI.V.P.NARAYANAN

BY ADV.SMT.DIVYA RAVINDRAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING, SASTHRI ROAD,  
KOTTAYAM - 686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE DR. JUSTICE A.K.JAYASANKARAN NAMBIAR

&

THE HONOURABLE MR. JUSTICE SYAM KUMAR V.M.

WEDNESDAY, THE 19<sup>TH</sup> DAY OF JUNE 2024/29TH JYAISHTA, 1946

I.T.A.NO.54 OF 2019

AGAINST THE ORDER DATED 26.11.2018 IN I.T.A.NO.480/COCH/2018 OF THE  
INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH

APPELLANT/APPELLANT/ASSESSEE:

M/S. SUNNY JACOB JEWELLERS GOLD HYPER MARKET  
PAN AATFS6449J, C/O. HOTEL DONA CASTLE, NEAR  
LAKSHMI NADA TEMPLE KOTTAMUKKU, KOLLAM  
- REPRESENTED BY ITS MANAGING PARTNER  
SHRI.SUNNY JACOB

BY ADV.SRI.T.M.SREEDHARAN (SR.)

BY ADV.SMT.DIVYA RAVINDRAN

BY ADV.SRI.V.P.NARAYANAN

RESPONDENT/RESPONDENT/REVENUE:

THE COMMISSIONER OF INCOME TAX  
PUBLIC LIBRARY BUILDING,  
SASTHRI ROAD, KOTTAYAM - 686 001

BY SMT.SUSIE B VARGHESE, SC FOR INCOME TAX

THIS INCOME TAX APPEAL HAVING BEEN FINALLY HEARD ON  
13.06.2024 ALONG WITH I.T.A.NO.60/2019 AND CONNECTED  
CASES, THE COURT ON 19.06.2024 DELIVERED THE FOLLOWING:



**"C.R."**

## **J U D G M E N T**

**Dr. A.K. Jayasankaran Nambiar, J.**

As all these Income Tax Appeals involve a common issue, they are taken up together for consideration and disposed by this common judgment. For the sake of convenience, the details of the various appeals with reference to the assessment year concerned, as also co-relating it to the appeals that were filed before the Tribunal and the orders passed by the Appellate Tribunal, are provided in tabular form below:-

<b>Sl. No.</b>	<b>ITA No.</b>	<b>Appeal before the Income Tax Appellate Tribunal</b>	<b>Assessment Year</b>	<b>Date of ITAT Order</b>
1	I.T.A.No.38/2019	I.T.A.No.319/C/2016	2007 - 08	10 <sup>th</sup> October, 2018
2	I.T.A.No.39/2019	I.T.A.No.314 to 319/C/2016	2004 - 05	10 <sup>th</sup> October, 2018
3	I.T.A.No.41/2019	I.T.A.No.314 to 319/C/2016	2005 - 06	10 <sup>th</sup> October, 2018
4	I.T.A.No.40/2019	I.T.A.No.314 to 319/C/2016	2003 - 04	10 <sup>th</sup> October, 2018
5	I.T.A.No.37/2019	I.T.A.No.314 to 319/C/2016	2006 - 07	10 <sup>th</sup> October, 2018
6	I.T.A.No.34/2019	I.T.A.No.314 to 319/C/2016	2002 - 03	10 <sup>th</sup> October, 2018
7	I.T.A.No.54/2019	I.T.A.No.325/C/2016 & 478 to 481/C/2018	2006 - 07	26 <sup>th</sup> November, 2018
8	I.T.A.No.53/2019	I.T.A.No.325/C/2016 & 478 to 481/C/2018	2004 - 05	26 <sup>th</sup> November, 2018





9	I.T.A.No.52/2019	I.T.A.No.325/C/2016 & 478 to 481/C/2018	2005 - 06	26 <sup>th</sup> November, 2018
10	I.T.A.No.60/2019	I.T.A.No.325/C/2016 & 478 to 481/C/2018	2007 - 08	26 <sup>th</sup> November, 2018
11	I.T.A.No.46/2019	I.T.A.No.325/C/2016 & 478 to 481/C/2018	2003 - 04	26 <sup>th</sup> November, 2018
12	I.T.A.No.36/2019	I.T.A.No.326/C/2016	2007 - 08	5 <sup>th</sup> February, 2019
13	I.T.A.No.33/2019	I.T.A.No.477/C/2016	2006 - 07	5 <sup>th</sup> February, 2019
14	I.T.A.No.30/2019	I.T.A.No.476/C/2016	2005 - 06	5 <sup>th</sup> February, 2019
15	I.T.A.No.42/2019	I.T.A.No.322/C/2016	2006 - 07	10 <sup>th</sup> October, 2018

2. The appellants before us are various business units that come under the umbrella of M/s. Sunny Jacob group and comprises of partnership firms, in which, Sri. Sunny Jacob and his wife Smt. Magi Sunny are partners. One of the firms is a proprietorship concern in which Smt. Magi Sunny is the sole proprietrix. All the business units under the group are engaged in the business of gold ornaments, and they are also assesseees under the Income Tax Act [hereinafter referred to as the "I.T. Act"].

3. Pursuant to a search conducted under Section 132 of the I.T. Act, at the various business premises of the units coming under the umbrella of M/s. Sunny Jacob group, on 21.08.2007, notices were issued to the appellants/assesseees herein under Section 153A of the I.T. Act. Under the said provision, an Assessing Officer is conferred



with the jurisdiction to initiate fresh assessment proceedings in relation to an assessee, in relation of whom incriminating material has been unearthed in a search initiated under Section 132 of the I.T. Act or pursuant to the requisition of any books of account, documents or assets in terms of Section 132A of the I.T. Act. In the assessment proceedings that must follow, the Assessing Officer can, through a notice issued under Section 153A of the I.T. Act, require an assessee to furnish, within such period as may be specified in the notice, a return of income in respect of each assessment year falling within six assessment years, and the said returns, when filed, would be treated as though they were returns furnished under Section 139 of the I.T. Act for the respective assessment years. The Assessing Officer can thereafter proceed to assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which such search is conducted, or requisition is made.

4. In the instant appeals, it is not in dispute that the search conducted under Section 132 of the I.T. Act yielded only such incriminating material as would have a bearing on the income of the appellants/assesseees for the assessment year 2008-09 [previous year 2007-08]. This was because the incriminating material was seized



during the search conducted on 21.08.2007, and all such material seized was in relation to transactions that were current in the said financial year. The Assessing Officer, however, used the incriminating material to reject the books of account of the appellants/assesseees for all the assessment years from 2002-03 to 2008-09 and proceeded to 'estimate' the alleged 'escaped income' for all the aforementioned assessment years based on the estimation done for the assessment year 2008-09. Inasmuch as the extent of suppression for the assessment year 2008-09 was computed at 70% of the declared income of the appellants/assesseees for the said assessment year, the declared income for the other assessment years was accordingly enhanced by the same percentage [70%] for the purposes of determining the differential tax that had to be demanded from the appellants for those assessment years. The Assessing Officer also disbelieved the gross profit ratio that was declared by the appellants/assesseees for the various assessment years and increased the same from the average of 18%, that was declared by the assesseees, to the average of 22%. The only other piece of evidence relied on by the Assessing Officer for rejecting the books of account of the appellants/assesseees was the statement obtained from an employee of the proprietorship firm of Smt. Magi Sunny, regarding the preparation of estimates that were not accounted for in the books



of account, and the said statement was used to presume a similar suppression for all the other assesseees for the various assessment years.

5. Aggrieved by the assessment orders passed under Section 153A read with Section 143(3) of the I.T. Act for the various assessment years, the appellants/assesseees approached the Commissioner of Income Tax (Appeals), who allowed the appeals preferred by the appellants for the assessment years 2002-03 to 2007-08, but confirmed the demand of differential tax for the assessment year 2008-09. In further appeals preferred both by the Department, as also the appellants herein, the Income Tax Appellate Tribunal set aside the orders of the First Appellate Authority and remanded the matter back to the Assessing Officer for a fresh consideration based on the observations of the Tribunal in the common order dated 16.11.2012. For the sake of completion of facts, it might be noticed that the said order of the Tribunal remanding the matter to the Assessing Officer was impugned before this Court and thereafter before the Supreme Court, but both the courts did not deem it necessary to interfere with the order of the Tribunal remanding the matter to the Assessing Officer for a fresh consideration.



6. Pursuant to the remand by the Appellate Tribunal, the Assessing Officer passed fresh assessment orders for the assessment years 2002-03 to 2008-09 under Section 153A read with Section 254 of the I.T. Act. The Assessing Officer virtually reiterated the stand that he had earlier taken in the matter. When the said assessment orders were impugned by the appellants herein before the C.I.T (Appeals), the First Appellate Authority also took the same stand as was taken by his predecessor in the earlier round of litigation, and allowed the appeals preferred by the appellants for the assessment years from 2002-03 to 2007-08. It was thus that the matters once again came before the Income Tax Appellate Tribunal through appeals preferred by the Department for the assessment years from 2002-03 to 2007-08 and an appeal preferred by the appellants for the assessment year 2008-09. It is the order of the Appellate Tribunal, allowing the appeals preferred by the Department for the assessment years 2002-03 to 2007-08, that is impugned before us in these proceedings. The appellants are stated to have availed the benefit of the Amnesty Scheme and settled the demand for the assessment year 2008-09.

7. In the appeals before us, the following substantial questions



of law have been raised while impugning the orders of the Appellate Tribunal. For the sake of convenience and brevity, only the substantial questions of law raised in the appeals preferred for the assessment year 2007-08 are reproduced below., as identical questions of law have been raised in the appeals for the other assessment years :

- i) Whether on the facts and in the circumstances of the case, the Appellate Tribunal is correct in law and justified in estimating the income from undisclosed source for the Assessment Year 2007-08, amounting to Rs.2,22,65,770/- in the assessment made u/s 153A r.w.s. 143(3) of the I.T. Act, 1961?
- ii) Did not the Appellate Tribunal err in law in estimating the undisclosed income for the above Assessment Year in the absence of any material or evidence found at the time of search and merely based on suspicion and without any proof ?
- iii) Should not the Appellate Tribunal have found that in so far as the Assessment Year 2007-08, was concerned, that the assessment is deemed to have completed for that year and did not abate as a result of action u/s 153A in the absence of any incriminating material or other evidence found at the time of search and relatable to the Assessment Year 2007- 08 ?
- iv) Did not Appellate Tribunal err in law in its observations and findings as regards undisclosed investment in immovable property by understating the value for purchase of immovable properties by partners Shri. Sunny Jacob and Smt. Maggy Sunny for the assessment Years 2002-03 to 2007-08 when such allegations were found to be arbitrary and unfounded in the individual assessment of the respective partners? Are not the above findings perverse in law, which would invalidate the conclusions therefrom in the appellant's case ?
- v) Did not the Appellate Tribunal err in law in sustaining the estimate of undisclosed profits from the appellant's jewellery business when there is not a single item of suppression of sale or profit found or established in the regular books of account maintained and produced by the appellant for the business ?
- vi) Whether, the Tribunal is justified in law in estimating



suppression of turnover and estimate of profit therefrom amounting to Rs. 2,22,65,770/-, which has been added in the Assessment Order, on mere assumptions/presumptions, as regards suppression of sales turnover and profit ?

vii) Is not the finding and conclusion of the Tribunal perverse and quixotic in the light of the clear findings of two Appellate Authorities in the two rounds of litigations and the findings and the conclusions of the CIT(A) in the Appellate Order ?

viii) In the facts and in the circumstances of the case, are not the findings of the Appellate Tribunal and the reversal of the orders of the first Appellate Authority and restoration of additions perverse and contrary to settled principles of law and therefore, illegal and liable to be set aside ?

8. We have heard Sri.V.P. Narayanan and Smt.Nisha John, the learned counsel for the appellants/assesseees in all these I.T. Appeals and also Smt.Susie B. Varghese, the learned senior Standing counsel for the Income Tax Department.

9. On a consideration of the facts and circumstances of the case as also the submissions made across the bar, we find that the limited point that arises for consideration in these appeals is, whether it was permissible and proper for the Assessing Officer to have re-opened the assessment pertaining to the appellants herein for the assessment years 2002-03 to 2007-08 under Section 153A of the I.T. Act, under circumstances where the search conducted under Section 132 of the I.T. Act did not yield any incriminating material



pertaining to the appellants/assesseees for the said assessment years ? While the First Appellate Authority appears to have found that the Department was not justified in doing so, the Appellate Tribunal took a contrary view based solely on the judgments of this Court in **Travancore Diagnostics Pvt. Ltd. v. Assistant Commissioner of Income - Tax - [[2017] 390 ITR 167 (Ker)]** and **Commissioner of Income - Tax v. M/s. Hotel Meriya - [[2011] 332 ITR 537 (Ker)]**. It is the correctness of the said view of the Appellate Tribunal that we are called upon to examine in these appeals.

10. In the case of **Commissioner of Income Tax v. M/s. Hotel Meriya - [[2011] 332 ITR 537]**, the Assessing Officer, during the search operations under Section 132 of the I.T. Act, in the premises of the Hotel had seized certain sale slips, copies of certain bills and also recorded statements of the partner of the Hotel and an employee in-charge of the bar. He then proceeded to finalise the block assessment under Section 158BB of the I.T. Act for the block period of five years from 1996-97 to 2000-01. The Appellate Tribunal, in an appeal preferred by the assessee, found that the statements recorded from the partner of the Hotel and the employee in-charge of the bar, and other materials collected, would not amount to evidence as contemplated under Section 158BB of the I.T. Act, and





that the statements recorded under Section 132(4) of the I.T. Act had only very limited application. The reliance of those statements by the Assessing Officer was therefore found to be erroneous in law by the Tribunal. Similarly, while the Assessing Officer in that case found that the statement given by the partner of the Hotel, as also the employee in-charge of the bar, to the effect that only 80% of the actual sales were recorded in the cash book, justified a conclusion that there was a suppression of sale to the extent of 20 to 22%, and that the said suppression could be extended to cover all the assessment years within the block period, the Appellate Tribunal had found that inasmuch as there was no evidence regarding concealment of income for the period from 1996-97 to 2000-01, the assessments for those years could not be re-visited based on the evidence that was available for a subsequent year. The said findings of the Appellate Tribunal were reversed by the High Court, which opined that the statements recorded from the partner of the Hotel and the employee in-charge of the bar could be taken as incriminating evidence for the purposes of Section 132 read with Section 158BB of the I.T. Act, and further that, even if the incriminating material pertained to one of the years in the block period, in view of the admission of the partner of the Hotel that there had been a concealment of sales turnover, there was no reason to



assume that there was no similar concealment in any of the other years during the block period. To the same effect is the decision of another Division Bench of this Court in **Travancore Diagnostics Pvt. Ltd. (Supra)** where the concealment admitted in the statement made on behalf of the assessee was held to extend to the block period concerned.

11. As against the aforesaid decisions of this Court relied upon by the Appellate Tribunal in the orders impugned before us, we have been referred to a judgment of the Supreme Court in **Principal Commissioner of Income Tax, Central-3 v. Abhisar Buildwell Pvt. Ltd. - [(2024) 2 SCC 433]**, which deals with the manner in which an assessment under Section 153A for a block period must be made pursuant to a search under Section 132 of the I.T. Act or a requisition under Section 132A of the I.T. Act. In particular, the said decision notices the amendments that were brought into the I.T. Act through the Finance Act, 2003 with effect from 01.06.2003, and observes as follows:

"9.1 That prior to insertion of Section 153A in the statute, the relevant provision for block assessment was under Section 158BA of the Act, 1961. The erstwhile scheme of block assessment under Section 158BA envisaged assessment of 'undisclosed income' for two reasons, firstly that there were two parallel assessments envisaged under the erstwhile regime, i.e., (i) block assessment under section 158BA to assess the 'undisclosed income' and (ii) regular assessment in accordance with the provisions of the Act to make assessment qua income other than undisclosed income. Secondly, that the 'undisclosed income' was chargeable to tax at a special rate of 60% under section



113 whereas income other than 'undisclosed income' was required to be assessed under regular assessment procedure and was taxable at normal rate. Therefore, section 153A came to be inserted and brought on the statute. Under Section 153A regime, the intention of the legislation was to do away with the scheme of two parallel assessments and tax the 'undisclosed' income too at the normal rate of tax as against any special rate. Thus, after introduction of Section 153A and in case of search, there shall be block assessment for six years. Search assessments/block assessments under Section 153A are triggered by conducting of a valid search under Section 132 of the Act, 1961. The very purpose of search, which is a prerequisite/trigger for invoking the provisions of sections 153A/153C is detection of undisclosed income by undertaking extraordinary power of search and seizure, i.e., the income which cannot be detected in ordinary course of regular assessment. Thus, the foundation for making search assessments under Sections 153A/153C can be said to be the existence of incriminating material showing undisclosed income detected as a result of search."

Thereafter, while dealing with the aspect of jurisdiction of the Assessing Authority, and the manner in which he is to proceed with the assessment, the court observed as follows:

**"11.** As per the provisions of Section 153A, in case of a search under Section 132 or requisition under Section 132A, the AO gets the jurisdiction to assess or reassess the 'total income' in respect of each assessment year falling within six assessment years. However, it is required to be noted that as per the second proviso to Section 153A, the assessment or re-assessment, if any, relating to any assessment year falling within the period of six assessment years pending on the date of initiation of the search under Section 132 or making of requisition under Section 132A, as the case may be, shall abate. As per sub-section (2) of Section 153A, if any proceeding initiated or any order of assessment or reassessment made under sub-section (1) has been annulled in appeal or any other legal proceeding, then, notwithstanding anything contained in sub-section (1) or section 153, the assessment or reassessment relating to any assessment year which has abated under the second proviso to subsection (1), shall stand revived with effect from the date of receipt of the order of such annulment by the Commissioner. Therefore, the intention of the legislation seems to be that in case of search only the pending assessment/reassessment proceedings shall abate and the AO would assume the jurisdiction to assess or reassess the 'total income' for the entire six years period/block assessment period.



The intention does not seem to be to re-open the completed/unabated assessments, unless any incriminating material is found with respect to concerned assessment year falling within last six years preceding the search. Therefore, on true interpretation of Section 153A of the Act, 1961, in case of a search under Section 132 or requisition under Section 132A and during the search any incriminating material is found, even in case of unabated/completed assessment, the AO would have the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material collected during the search and other material which would include income declared in the returns, if any, furnished by the assessee as well as the undisclosed income. However, in case during the search no incriminating material is found, in case of completed/unabated assessment, the only remedy available to the Revenue would be to initiate the reassessment proceedings under sections 147/48 of the Act, subject to fulfilment of the conditions mentioned in sections 147/148, as in such a situation, the Revenue cannot be left with no remedy. Therefore, even in case of block assessment under section 153A and in case of unabated/completed assessment and in case no incriminating material is found during the search, the power of the Revenue to have the reassessment under sections 147/148 of the Act has to be saved, otherwise the Revenue would be left without remedy.

**12.** If the submission on behalf of the Revenue that in case of search even where no incriminating material is found during the course of search, even in case of unabated/completed assessment, the AO can assess or reassess the income/total income taking into consideration the other material is accepted, in that case, there will be two assessment orders, which shall not be permissible under the law. At the cost of repetition, it is observed that the assessment under Section 153A of the Act is linked with the search and requisition under Sections 132 and 132A of the Act. The object of Section 153A is to bring under tax the undisclosed income which is found during the course of search or pursuant to search or requisition. Therefore, only in a case where the undisclosed income is found on the basis of incriminating material, the AO would assume the jurisdiction to assess or reassess the total income for the entire six years block assessment period even in case of completed/unabated assessment. As per the second proviso to Section 153A, only pending assessment/reassessment shall stand abated and the AO would assume the jurisdiction with respect to such abated assessments. It does not provide that all completed/unabated assessments shall abate. If the submission on behalf of the



Revenue is accepted, in that case, second proviso to section 153A and subsection (2) of Section 153A would be redundant and/or rewriting the said provisions, which is not permissible under the law.

**14.** In view of the above and for the reasons stated above, it is concluded as under:

i) that in case of search under Section 132 or requisition under Section 132A, the AO assumes the jurisdiction for block assessment under section 153A;

ii) all pending assessments/reassessments shall stand abated;

iii) in case any incriminating material is found/unearthed, even, in case of unabated/completed assessments, the AO would assume the jurisdiction to assess or reassess the 'total income' taking into consideration the incriminating material unearthed during the search and the other material available with the AO including the income declared in the returns; and

iv) in case no incriminating material is unearthed during the search, the AO cannot assess or reassess taking into consideration the other material in respect of completed assessments/unabated assessments. Meaning thereby, in respect of completed/unabated assessments, no addition can be made by the AO in absence of any incriminating material found during the course of search under Section 132 or requisition under Section 132A of the Act, 1961. However, the completed/unabated assessments can be re-opened by the AO in exercise of powers under Sections 147/148 of the Act, subject to fulfillment of the conditions as envisaged/mentioned under sections 147/148 of the Act and those powers are saved.

The question involved in the present set of appeals and review petition is answered accordingly in terms of the above and the appeals and review petition preferred by the Revenue are hereby dismissed. No costs.

12. Taking cue from the above judgment of the Supreme Court, we are of the view that as per the amended provisions of Section 153A of the I.T. Act, while the unearthing of incriminating



material would unambiguously clothe an Assessing Officer with the jurisdiction to initiate proceedings in terms of Section 153A of the I.T. Act for the block period of six years contemplated under that Section, when it comes to passing fresh assessment orders in respect of each of those assessment years comprised in the block of six assessment years, the Assessing Officer must necessarily relate such unearthed incriminating material to the assessment year in question. This is more so in view of the specific provisions under Section 153A(b), which requires the Assessing Officer to assess or reassess the total income of six assessment years immediately preceding the assessment year relevant to the previous year in which the search was conducted or the requisition made, and the proviso thereto which mandates that the Assessing Officer shall assess or reassess the total income in respect of each assessment year falling within such six assessment years. In our view, the statutory provision gives a clear indication that, based on the material obtained during the search, the Assessing Officer who gets the jurisdiction to re-open the assessments, can do so in respect of the individual assessment years comprised in the block period of six years only if the material obtained during the search under Section 132 of the I.T. Act, or any part thereof, relates to the assessment year in question. In the appeals before us, since it is not in dispute that the materials



obtained during the search conducted on 21.08.2007 pertain only to the assessment year 2008-09, and there was no incriminating material against the appellants/assesseees pertaining to the assessment years 2002-03 to 2007-08, the finding of the Appellate Tribunal reversing the orders of the First Appellate Authority, cannot be legally sustained.

In the result, we set aside the orders of the Appellate Tribunal, to the extent impugned herein, and answer the substantial questions of law raised by the appellants/assesseees in favour of the assesseees and against the Revenue. The appeals are disposed as above.

**Sd/-**  
**DR. A.K.JAYASANKARAN NAMBIAR**  
**JUDGE**

**Sd/-**  
**SYAM KUMAR V.M.**  
**JUDGE**

prp/

APPENDIX OF I.T.A.NO.60/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S.153A R.W.S 143(3) OF THE ACT FOR THE ASST.YEAR 2007-08 ALONG WITH DEMAND NOTICE PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE B TRUE COPY OF THE COMMON ORDER IN ITA NOS.9,10,11,22,32,33/CENT/KTM/CIT(A) - III/2009-10 DATED 23.09.2010 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI.
- ANNEXURE C TRUE COPY OF THE MODIFIED ORDER DATED 17.12.2010 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE D COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS.36 TO 40/COCH/2011 FOR THE ASST.YEARS 2002-03 TO 2007-08 AND ITA NO.696/COCH/2010 FOR 2008-09 DATED 18.11.2012.
- ANNEXURE E TRUE COPY OF THE ORDER IN SLP(C)NOS.14765-14767/2014 DATED 15.09.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT.MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE F TRUE COPY OF THE ASSESSMENT ORDER DATED 11.02.2014 FOR THE ASSESSMENT YEAR 2007-08 PASSED BY THE INCOME TAX OFFICER, WARD-3, KOLLAM.
- ANNEXURE G TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH-22.1 TO 22.7 IN I.T.A.NO.320 & 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY





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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

:: 33 ::

JACOB.

- ANNEXURE H TRUE COPY OF COMMON APPELLATE ORDER DATED 31.03.2016 IN I.T.A.NOS.306-311/CIT(A)-IV/KOCHI/2015-16 PASSED BY THE CIT(A)-IV, KOCHI.
- ANNEXURE I TRUE COPY OF THE COMMON ORDER DATED 26.11.2018 IN ITA NOS.325/COCH/2016 AND 478 TO 481/COCH/2018 FOR THE ASSESSMENT YEARS 2003-04 TO 2007-08 PASSED BY THE ITAT, COCHIN BENCH.
- ANNEXURE J TRUE COPY OF THE INCOME TAX RETURNS FURNISHED FOR THE ASSESSMENT YEAR 2007-08 ALONG WITH AUDITED STATEMENTS.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.30/2019PETITIONER ANNEXURES :

- Annexure A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 FOR THE ASSESSMENT YEAR 2005-06 WITH DEMAND NOTICE PASSED BY THE DY. COMMISSIONER OF INCOME TAX (CENTRAL CIRCLE), KOTTAYAM.
- Annexure B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.09.2010 IN I.T.A.NOS.19,20,25,26/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI.
- Annexure C TRUE COPY OF THE COMMON ORDER DATED 16.11.2012 IN I.T.A.NOS.33,34,35/COCH/ 2011 OF THE ITAT, COCHIN BENCH.
- Annexure D TRUE COPY OF THE ASSESSMENT ORDER DATED 04.03.2014 FOR THE ASSESSMENT YEAR 2005-06 ALONG WITH DEMAND NOTICE PASSED BY THE INCOME TAX OFFICER, WARD-3, KOLLAM.
- Annexure E TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1 TO 22.7 IN I.T.A.NO.320 & 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI.SUNNY JACOB.
- Annexure F TRUE COPY OF THE COMMON ORDER IN SLP(C) NOS.14765-14767 DATED 15.09.2015 OF THE HON'BLE SUPREME COURT.
- Annexure G TRUE COPY OF THE COMMON APPELLATE ORDER DATED 31.03.2016 IN I.T.A.NO.301-303/CIT(A)-IV/COCHIN/2015-16 PASSED BY THE CIT(A), KOCHI.



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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Annexure H

CERTIFIED COPY OF THE COMMON ORDER OF THE  
ITAT, COCHIN BENCH IN  
I.T.A.NO.476/COCH/2018 DATED 05.02.2019 FOR  
AY 2005-06.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.33/2019PETITIONER ANNEXURES :

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 FOR THE ASSESSMENT YEAR 2006-07 WITH DEMAND NOTICE PASSED BY THE DY.COMMISSIONER OF INCOME TAX (CENTRAL CIRCLE) ,KOTTAYAM.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.09.2010 I I.T.A.NO.19,20,25,26/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)- III,KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER DATED 16.11.2012 IN I.T.A.NO.33,34 & 35/COCH/2011 OF THE ITAT,COCHIN BENCH.
- ANNEXURE TRUE COPY OF THE ASSESSMENT ORDER DATED 4.03.2014 FOR THE ASSESSMENT YEAR 2006-07 ALONG WITH DEMAND NOTICE PASSED BY THE INCOME TAX OFFICER,WARD -3,KOLLAM.
- ANNEXURE E TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH -22.1.22.7 IN I.T.A.NO.320 & 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNYJACOB.
- ANNEXURE F TRUE COPY OF THE COMMON ORDER IN SLP(C)NOS.14765-14767 DATED 15.09.2015 OF THE HON'BLE SUPREME COURT.
- ANNEXURE G TRUE COPY OF THE COMMON APPELLATE ORDER DATED 31.03.2016 IN I.T.A.NO.301=303/CIT(A)-IV/COCHIN/2015-16 PASSED BY THE CIT(A)-IV,KOCHI.
- ANNEXURE H TRUE COPY OF THE COMMON ORDER OF THE ITAT, COCHIN BENCH, IN I.T.A.NO.477/COCHIN/2018 DATED 5.02.2019



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

:: 37 ::

FOR AY-2006-07.

ANNEXURE I

TRUE COPY OF CHALAN DATED 25.4.2019 FOR  
REMITTANCE OF 10% OF THE DISPUTED DEMAND  
FOR THE ASST. YEAR 2006-07.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.34/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A, R.W.S. 143 (3) OF THE ACT FOR THE ASST. YEAR 2002-03 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.9.2010 IN I.T.A. NOS 12, 13, 15,17 18, 29 /30/CENT/KTM/CIT A-III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX APPEALS -III KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITAT COCHIN BENCH IN ITA NOS. 27 TO 32/COCH/2011 FOR THE ASST.YEARS 2002-03 TO 2007-08 AND ITA NO. 691/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP C NOS 14765/14767/2014 DATED 15.9.2015 OF THE HONBLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.3.2014 FOR THE ASSESSMENT YEAR 2002-03 PASSED BY THE INCOME TAX OFFICER, WARD 4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDING OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1.TO 22.7 IN I.T.A. NO.320/321 /COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY JACOB.
- ANNEXURE G TRUE COPY OF COMMON APPELLATE ORDER DATED 31.3.2016 IN I.T.A NOS C-350-357/CITA -IV /



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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2014-15 PASSED BY THE CIT A -IV , KOCHI.

ANNEXURE H

TRUE COPY COMMON ORDER DATED 10.10.2018 IN  
ITA NO.314 TO 319/COCH/2016 FOR THE  
ASSESSMENT YEARS 2002-03 TO 2007-08 PASSED  
BY THE ITAT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.36/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 FOR THE ASSESSMENT YEAR 2007-08 WITH DEMAND NOTICE PASSED BY THE DY. COMMISSIONER OF INCOME TAX (CENTRAL CIRCLE) KOTTAYAM
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.9.2010 IN ITA NO 19.20. 25, 26/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-111 KOCHI
- ANNEXURE C TRUE COPY OF THE COMMON ORDER DATED 16.11.2012 IN ITA NOS 33,34 A& 35/COCH / 2011 OF THE ITAT, COCHIN BENCH
- ANNEXURE D TRUE COPY OF THE ASSESSMENT ORDER DATED 30.3.2014 FOR THE ASSESSMENT YEAR 2007-08 ALONG WITH DEMAND NOTICE PASSED BY THE INCOME TAX OFFICER, WARD 3 KOLLAM
- ANNEXURE E TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1.22.7. IN I.T.A NO 320 & 321/COCH /2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY JACOB
- ANNEXURE F TRUE COPY OF THE COMMON ORDER IN SLP (C)NOS 14765-14767 DATED 15.9.2015 OF THE HON'BLE SUPREME COURT.
- ANNEXURE G TRUE COPY OF COMMON APPELLATE ORDER DATED 31.3.2016 IN ITA NO 301-303/CIT (A)- IV/COCHIN/20152015-16 PASSED BY THE CIT(A)-





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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IV, KOCHI

ANNEXURE H

TRUE COPY OF THE COMMON ORDER OF THE  
I.T.A.T., COCHIN BENCH IN ITA  
NO.326/COCH/2016 DATED 5.2.2019 FOR  
AY-2007-08.

RESPONDENTS ANNEXURE: NIL.



I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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APPENDIX OF I.T.A.NO.37/2019

PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31/12/2009 PASSED U/S.153A, R.W.S.143(3) OF THE ACT FOR THE ASST. YEAR 2006-07 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM ALONG WITH DEMAND NOTICE.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23/09/2010 IN I.T.A.NOS.12,13,15,17,18,29/30/CENT/KTM/CIT(A)-III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS.27 TO 32/COCH/2011 FOR THE ASST.YEARS 2002-03 TO 2007-08 AND ITA NO.691/COCH/2010 FOR 2008-09 DATED 16/11/2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP(C) NOS.14765-14767/2014 DATED 15/9/2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT.MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27/03/2014 FOR THE ASSESSMENT YEAR 2006-07 PASSED BY THE INCOME TAX OFFICER, WARD-4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH - 22.1 TO 22.7 IN I.T.A.NO.320 & 320/COCH/2016 DATED 10/10/2018 IN THE CASE OF SHRI.SUNNY JACOB.
- ANNEXURE G TRUE COPY OF COMMON APPELLATE ORDER DATED 31/03/2016 IN I.T.A.NOS.C-350-357/CIT(A)-



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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IV/2014-15 PASSED BY THE CIT(A)-IV, KOCHI.

ANNEXURE H

TRUE COPY COMMON ORDER DATED 10/10/2018 IN  
ITA NO.314 TO 319/COCH/2016 FOR THE  
ASSESSMENT YEARS 2002-03 TO 2007-08 PASSED  
BY THE ITAT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.38/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A, R.W.S. 143 (3) OF THE ACT FOR THE ASST. YEAR 2007-08 BY THE DEPUTY COMMISSIONER OF INCOME TAX CENTRAL KOTTAYAM ALONG WITH DEMAND NOTICE.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.9.2010 IN I.T.A. NOS 12,13, 15,17,18 , 29/30/CENT/KTM/CIT(A)-III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX APPEALS -III KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITAT COCHIN BENCH IN ITA NOS. 27 TO 32/COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO. 691/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP C NOS. 14765/14767/2014 DATED 15.9.2015 OF THE HONBLE APEX COURT IN THE CASE OF SMT.MAGG SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.3.2014 FOR THE ASSESSMENT YEAR 2007-08 PASSED BY THE INCOME TAX OFFICER, WARD-4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1. TO 22.7 IN I.T.A N. 320 AND 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY JACOB.
- ANNEXURE G TRUE COPY OF THE COMMON APPELLATE ORDER DATED 31.3.2016 IN I.T.A NOS C-350-



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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357/CIT(A) -IV 2014-15 PASSED BY THE CIT A  
-IV, KOCHI.

ANNEXURE H

TRUE COPY OF THE COMMON ORDER DATED  
10.10.2018 IN ITA NO. 314 TO 319/COCH/2016  
FOR THE ASSESSMENT YEARS 2002-03 TO  
2007 -08 PASSED BY THE ITAT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.39/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A R.W.S. 143 (3) OF THE ACT FOR THE ASST. YEAR 2004-05 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM ALONG WITH DEMAND NOTICE
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.9.2010 IN ITA NOS. 12,13,15,17 18, 29/30/CENT/KTM/CIT (A) -III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX APPEALS -III KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITT COCHIN BENCH IN ITA NOS. 27 TO 32 /COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO 691/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP (C) NOS. 14765-14767 /2014 DATED 15.9.2015 OF THE HONBLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.3.2014 FOR THE ASSESSMENT YEAR 2004-05 PASSED BY THE INCOME TAX OFFICER, WARD -4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1 TO 22.7 I ITS NO. 320 AND 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY JACOB.
- ANNEXURE G TRUE COPY OF COMMON APPELLATE ORDER DATED



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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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31.3.2016 IN IT.A NOS C-350-357/CIT (A)  
-IV/2014-15 PASSED BY THE CIT A -IV KOCHI.

ANNEXURE H

TRUE COPY COMMON ORDER DATED 10.10.2018 IN  
ITA NO 314 TO 319/COCH/2016 FOR THE  
ASSESSMENT YEARS 2002-03 TO 2007-08 PASSED  
BY THE ITAT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.40/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A R.W.S 143(3) OF THE ACT FOR THE ASST. YEAR 2003-04 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM ALONG WITH DEMAND NOTICE.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.09.2010 IN I.T.A.NOS.12, 13, 15, 17, 18, 29/30/CENT/KTM/CIT(A)-III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITAT , COCHIN BENCH IN ITA NOS.27 TO 32/COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO.691/COCH/2010 FOR 2008-09 DATED 16.11.20212.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP(C)NOS.14765-14767/2014 DATED 15.9.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT.MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.03.2014 FOR THE ASSESSMENT YEAR 2003-04 PASSED BY THE INCOME TAX OFFICER, WARD 4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1 TO 22.7 IN I.T.A.NO.320 & 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI.SUNNY JACOB.
- ANNEXURE G TRUE COPY OF COMMON APPELLATE ORDER DATED 31.03.2016 IN I.T.A.NOS.C-350-357/CIT(A)-





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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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IV/2014-15 PASSED BY THE CIT(A)-IV, KOCHI.

ANNEXURE H

TRUE COPY COMMON ORDER DATED 10.10.2018 IN  
ITA NO.314 TO 319/COCH/2019 FOR THE  
ASSESSMENT YEARS 2002-03 TO 2007-08 PASSED  
BY THE ITAT.

ANNEXURE I

TRUE COPY OF CHALAN DATED 25.4.2019 FOR  
REMITTANCE OF 10% OF THE DISPUTED DEMAND  
FOR THE ASST. YEAR 2003-04.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.41/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S.153A R.W.S 143(3) OF THE ACT FOR THE ASST.YEAR 2005-06 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM ALONG WITH DEMAND NOTICE.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.09.2010 I.T.A.NOS.12,13,15,17,18,29/30/CENT/KTM/CIT(A)-III/2009-10 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI
- ANNEXURE C TRUE COPY OF THE COMMON ORDER O THE ITAT, COCHIN BRANCH IN ITA NOS.27 TO 32/COCH/2011 FOR THE ASST.YEARS 2002-03 TO 2007-08 AND IT ANO.691/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP (C)NOS.14765-14767/2014 DATED 15.09.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT.MAGGY SUNNY AND CONNECTED CASES
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.03.2014 FOR THE ASSESSMENT YER 2005-06 PASSED BY THE INCOME TAX OFFICER, WARD -4, KOTTAYAM
- ANNEXURE F TRUE COPY OF THE RELEVANT PAGES OF FINDING OF THE APPELLATE TRIBUNAL IN PARAGRAPH-22.1 TO 22.7 IN I.T.A.NO.320 & 321/COCH/2016 DATED 10.10.2018 IN THE CSE OF SHRI SUNNY JACOB
- ANNEXURE G TRUE COPY OF THE COMMON APPELLATE ORDER DATED 31/03/2016 IN IT.A.NOS.C-350-



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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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357/CIT(A)-IV/2014-15 PASSED BY THE CIT(A)-  
IV, KOCHI

ANNEXURE H

TRUE COPY COMMON ORDER DATED 10.10.2018 IN  
ITA NO.314 TO 319/COCH/2016 FOR THE  
ASSESSMENT YEAR 2002-03 TO 2007-08 PASSED B  
THE ITAT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.42/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A R.W.S 143(3) OF THE ACT FOR THE ASST. YEAR 2006-07 BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM ALONG WITH DEMAND NOTICE.
- ANNEXURE B TRUE COPY OF THE COMMON APPELLATE ORDER DATED 23.09.2010 IN ITA NOS 35/CENT/KTM/CIT(A)-III/2009-10 AND CONNECTED CASES PASSED BY THE COMMISSIONER OF INCOME TAX(APPEALS)-III, KOCHI.
- ANNEXURE C TRUE COPY OF THE COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS 27 TO 32/COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO.691/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE D TRUE COPY OF THE ORDER IN SLP(C) NOS 14765-14767/2014 DATED 15.09.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE E TRUE COPY OF THE ASSESSMENT ORDER DATED 27.03.2014 FOR THE ASSESSMENT YEAR 2006-07 PASSED BY THE INCOME TAX OFFICER, WARD-4, KOTTAYAM.
- ANNEXURE F TRUE COPY OF COMMON APPELLATE ORDER DATED 31.03.2016 IN ITA NOS 344-346/CIT(A)/IV/KOCHI/2015-16 PASSED BY THE CIT(A)-IV, KOCHI.
- ANNEXURE G TRUE COPY OF THE COMMON ORDER DATED 10.10.2018 IN ITA NO.322/COCH/2016 PASSED BY THE INCOME TAX APPELLATE TRIBUNAL,



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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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COCHIN BENCH, FOR THE ASSESSMENT YEAR 2006-  
07.

ANNEXURE H

TRUE COPY OF THE ORDER F.NO.APPEAL/W-  
3/AWEPS 2481F/2018-19 DATED 05.03.2019  
ALONG WITH COPY OF ORDER F  
NO.W3/KTM/AWEPS2481F/2018-19 DATED  
12.3.2019 PASSED BY THE 1ST RESPONDENT.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.46/2019PETITIONER ANNEXURES:

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S 153A.R.W.S. 143(3) OF THE ACT FOR THE ASST. YEAR 2003-04 ALONG WITH DEMAND NOTICE PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM
- ANNEXURE B TRUE COPY OF THE COMMON ORDER IN ITA NOS 9,10,11 22,32,33,/CENT/KTM/CIT(A)-111/2009-10 DATED 23.9.2010 PASSED BY THE COMMISSIONER OF INCIME TAX (APPEALS)-111,KOCHI
- ANNEXURE C TRUE COPY OF THE MODIFIED ORDER DATED 17.12.2010 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM
- ANNEXURE D COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS 36 TO 40/COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO 696/COCH/2010 FOR 2008-09 DATED 16.11.2012
- ANNEXURE E TRUE COPY OF THE ORDER IN SLP(C) NO 14767/2014 DATED 15.9.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES
- ANNEXURE F TRUE COPY OF THE ASSESSMENT ORDER DATED 17.2.2014 FOR THE ASSESSMENT YEAR 2003-04 PASSED BY THE INCOME TAX OFFICE, WARD-4, KOTTAYAM
- ANNEXURE G TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1.TO 22.7.IN ITA NO 320 & 321/COCH/2016



2024/KER/42960

I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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DATED 10.10.2018 IN THE CASE OF SHRI SUNNY  
JACOB

ANNEXURE H TRUE COPY OF COMMON APPELLATE ORDER DATED  
31.3.2016 IN ITA NOS 306-311/CIT  
(A) 0IV/KOCHI/2015-16 PASSED BY THE CIT (A)-  
IV, KOCHI.

ANNEXURE I TRUE COPY OF THE COMMON ORDER DATED  
26.11.2018 IN ITA NOS 325/COCH/2016 AND 478  
TO 481/COCH/2018 FOR THE ASSESSMENT YEARS  
2003-04 TO 2007-08 PASSED BY THE ITAT,  
COCHIN BENCH.

ANNEXURE J TRUE COPY OF THE INCOME TAX RETURNS  
FURNISHED FOR THE ASSESSMENT YEAR 2003-04  
ALONG WITH AUDITED STATEMENTS.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.52/2019PETITIONER ANNEXURES :

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S. 153A R.W.S 143(3) OF THE ACT FOR THE ASST. YEAR 2005-06 ALONG WITH DEMAND NOTICE PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE B TRUE COPY OF THE COMMON ORDER IN ITA NOS. 9,10,1122,32,33/CENT/KTM/CIT(A)-III/2009-10 DATED 23.09.2010 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS) -III, KOCHI.
- ANNEXURE C TRUE COPY OF THE MODIFIED ORDER DATED 17.12.2010 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE D COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS. 36 TO 40/COCH/2011 FOR THE ASST. YEARS, 2002-03 TO 2007-08 AND ITA NO. 696/COCH/2010 FOR 2008-09 DATED 16.11.2012.
- ANNEXURE E TRUE COPY OF THE ORDER IN SLP (C) NOS. 14765-14767/2014 DATED 15.9.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES.
- ANNEXURE F TRUE COPY OF THE ASSESSMENT ORDER DATED 17.2.2014 FOR THE ASSESSMENT YEAR 2005-06 PASSED BY THE INCOME TAX OFFICER, WARD-3, KOLLAM.
- ANNEXURE G TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH-22.1 TO 22.7 IN I.T.A. NO. 320 & 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI. SUNNY JACOB.
- ANNEXURE H TRUE COPY OF COMMON APPELLATE ORDER DATED





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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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31.03.2016 IN I.T.A NOS. 306-311/CIT(A)  
-IV/KOCHI/2015-16 PASSED BY THE CIT(A) IV,  
KOCHI.

ANNEXURE I

TRUE COPY OF THE COMMON ORDER DATED  
26.11.2018 IN ITA NOS. 325/COCH/2016 AND 478  
TO 481/COCH /2018 FOR THE ASSESSMENT YEARS  
2003-04 TO 2007 -08 PASSED BY THE ITAT,  
COCHIN BENCH.

ANNEXURE J

TRUE COPY OF THE INCOME TAX RETURNS  
FURNISHED FOR THE ASSESSMENT YEAR 2005-06  
ALONG WITH AUDITED STATEMENTS.

RESPONDENTS ANNEXURE: NIL.

APPENDIX OF I.T.A.NO.53/2019PETITIONER ANNEXURES :

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S.153A R.W.S.143(3) OF THE ACT FOR THE ASSESSMENT YEAR 2004-05 ALONG WITH DEMAND NOTICE PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM
- ANNEXURE B TRUE COPY OF THE COMMON ORDER IN ITA NOS.9,10,11,22,32,33/CENT/KTM/CIT(A)-III/2009-10 DATED 23.09.2010 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS)-III, KOCHI
- ANNEXURE C TRUE COPY OF THE MODIFIED ORDER DATED 26.11.2010 PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM
- ANNEXURE D COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS.36 TO 40/COCH/2011 FOR THE ASSESSMENT YEARS 2002-03 TO 2007-08 AND ITA NO.696/COCH/2010 FOR 2008-09 DATED 16.11.2012
- ANNEXURE E TRUE COPY OF THE ORDER IN SLP(C) NOS.14765-14767/2014 DATED 15.09.2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT. MAGGY SUNNY AND CONNECTED CASES
- ANNEXURE F TRUE COPY OF THE ASSESSMENT ORDER DATED 19.02.2014 FOR THE ASSESSMENT YEAR 2004-05 PASSED BY THE INCOME TAX OFFICER, WARD-3, KOLLAM
- ANNEXURE G TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH 22.1 TO 22.7 IN I.T.A. NO.320 AND 321/COCH/2016 DATED 10.10.2018 IN THE CASE OF SHRI SUNNY



I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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JACOB

- ANNEXURE H                    TRUE COPY OF COMMON APPELLATE ORDER ATED  
31.03.2016    IN    I.T.A.NOS.306-311/CIT(A)-  
IV/KOCHI/2015-16   PASSED BY THE CIT(A)-IV,  
KOCHI .
- ANNEXURE I                    TRUE   COPY   OF   THE   COMMON   ORDER   DATED  
26.11.2018 IN ITA NOS.325/COCH/2016 AND 478  
TO 481/COCH/2018 FOR THE ASSESSMENT YEARS  
2003-04 TO 2007-08 PASSED BY THE ITAT,  
COCHIN BENCH.
- ANNEXURE J                    TRUE COPY OF THE INCOME TAX RETURNS  
FURNISHED FOR THE ASSESSMENT YEAR 2004-05  
ALONG WITH AUDIED STATEMENTS.

RESPONDENTS ANNEXURE:    NIL.

APPENDIX OF I.T.A.NO.54/2019PETITIONER ANNEXURES :

- ANNEXURE A TRUE COPY OF THE ASSESSMENT ORDER DATED 31.12.2009 PASSED U/S.153A R.W.S.143(3) OF THE ACT FOR THE ASST.YEAR 2006-07 ALONG WITH DEMAND NOTICE PASSED BY THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM.
- ANNEXURE B TRUE COPY OF THE COMMON ORDER IN ITA NO.S.9,10,11,22,32,33/CENT/KTM/CIT(A) - III/2009-10 DATED 23.09.2010 PASSED BY THE COMMISSIONER OF INCOME TAX (APPEALS) - III, KOCHI
- ANNEXURE C TRUE COPY OF THE MODIFIED ORDER DATE 17.12.2010 PASSED B THE DEPUTY COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE, KOTTAYAM
- ANNEXURE D COMMON ORDER OF THE ITAT, COCHIN BENCH IN ITA NOS.36 TO 40/COCH/2011 FOR THE ASST. YEARS 2002-03 TO 2007-08 AND ITA NO.696/COCH/2010 FOR 2008-09 DATED 16.11.2012
- ANNEXURE E TRUE COPY OF THE ORDER IN SLP (C)NOS.14765-14767/2014 DATED 15/09/2015 OF THE HON'BLE APEX COURT IN THE CASE OF SMT.MAGGY SUNNY AND CONNECTED CASES
- ANNEXURE F TRUE COPY OF THE ASSESSMENT ORDER DATED 19.2.2014 FOR THE ASSESSMENT YEAR 2006-07 PASSED BY THE INCOME TAX OFFICER, WARD-3, KOLLAM.
- ANNEXURE G TRUE COPY OF THE RELEVANT PAGES OF FINDINGS OF THE APPELLATE TRIBUNAL IN PARAGRAPH-22.1 TO 22.7 IN I.T.A.NO.320 AND 321/COCH/2016



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I.T.A.NOS.60, 30,  
33, 34, 36, 37, 38,  
39, 40, 41, 42, 46,  
52, 53 & 54/2019

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DATED 10.10.2018 IN THE CASE OF SHRI SUSNNY  
JACOB

ANNEXURE H TRUE COPY OF COMMON APPELLATE ORDER DATED  
31.03.2016 IN I.T.A.NOS.306-311/CIT(A)-  
IV/KOCHI/2015-16 PASSED BY THE CIT (A)-IV  
KOCHI

ANNEXURE I TRUE COPY OF THE COMMON ORDER DTED  
26.11.2018 IN ITA NOS.325/COCH/2016 AND 478  
TO 481/COCH/2018 FOR THE ASSESSMENT YEAR  
2003-04 TO 2007-08 PASSED BY THE ITAT,  
COCHIN BENCH

ANNEXURE J TRUE COPY OF THE INCOME TAX RETURNS  
FURNISHED FOR THE ASSESSMENT YEAR 2006-07  
ALONG WITH AUDITED STATEMENTS.

RESPONDENTS ANNEXURE: NIL.

//TRUE COPY//

P.S. TO JUDGE