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* IN THE HIGH COURT OF DELHI AT NEW DELHI
14.
\+ ITA 280/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI ..... Appellant
Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN ..... Respondent
Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

WITH

15.
\+ ITA 281/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI ..... Appellant
Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN ..... Respondent
Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

WITH

16.
\+ ITA 282/2015

PRINCIPAL COMMISSIONER OF INCOME TAX

3

(CENTRAL -1), NEW DELHI ..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN ..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

WITH

17.

\+ **ITA 283/2015**

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI ..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN ..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

WITH

18.

\+ **ITA 284/2015**

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI ..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

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SUDHIR SAREEN ..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

AND

19.

\+ **ITA 289/2015**

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL -1), NEW DELHI ..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN ..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

CORAM:
HON'BLE DR. JUSTICE S. MURALIDHAR
HON'BLE MR. JUSTICE VIBHU BAKHRU

O R D E R

% **06.07.2015**

CM No. 7643/2015 (for exemption) in ITA No. 280/2015
CM No. 7644/2015 (for exemption) in ITA No. 281/2015
CM No. 7645/2015 (for exemption) in ITA No. 283/2015
CM No. 7646/2015 (for exemption) in ITA No. 284/2015
CM No. 7750/2015 (for exemption) in ITA No. 289/2015

1. Exemptions allowed subject to all just exceptions.

2. The applications are disposed of.

ITA Nos. 280/2015, 281/2015, 282/2015, 283/2015, 284/2015 & 289/2015

3. These appeals by the Revenue challenge the orders passed by the Income Tax Appellate Tribunal in Appeal Nos. 3120-26/Del/2011 for the Assessment Years 2003-04 to 2008-09.

4. There were two questions that arose before the Assessing Officer. One was regarding the addition on account of 'NRE Income' and the second was regarding addition made on account of 'unexplained credit'. Both were answered against the Revenue by the CIT (Appeals) and the ITAT for the relevant AYs. However, the only ground urged by the Revenue as far as these appeals are concerned is the addition on account of 'NRE income'.

5. Admittedly, the factual finding of the CIT (Appeals) as affirmed by the ITAT is that the Assessee resided in the country for less than 182 days in each of the relevant previous years.

6. Learned counsel on both sides agree that the case is squarely covered against the Revenue by the judgment of this Court in ***Commissioner of Income-tax v. Suresh Nanda 352 ITR 611 (Del).***

7. Consequently, these appeals are dismissed in terms of the aforementioned

decision.

S. MURALIDHAR, J

VIBHU BAKHRU, J

JULY 06, 2015/dn