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* IN THE HIGH COURT OF DELHI AT NEW DELHI

\+ **ITA 398/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Junior counsel for Mr..P Roy Chaudhari, Sr. Counsel

Versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr.Vikas Jain, Advocate

WITH

\+ **ITA 400/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Junior counsel for Mr..P Roy Chaudhari, Sr. Counsel

Versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr.Vikas Jain, Advocate

WITH

\+ **ITA 403/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Junior counsel for Mr..P Roy Chaudhari, Sr. Counsel

Versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr. Vikas Jain, Advocate.

WITH

6

\+ **ITA 532/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Junior counsel for Mr..P Roy Chaudhari, Sr. Counsel

Versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr. Vikas Jain, Advocate.

WITH

\+ **ITA 636/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Junior counsel for Mr..P Roy Chaudhari, Sr. Counsel

Versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr. Vikas Jain, Advocate.

AND

\+ **ITA 639/2015**

COMMISSIONER OF INCOME TAX DELHI VII ..... Appellant
Through: Mr.Ajit Sharma, Jr. Counsel for Mr.P Roy Chaudhari, Sr. Counsel

versus

POLE STAR SECURITIES PVT LTD ..... Respondent
Through: Mr.Vikas Jain, Advocate

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

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ORDER
19.11.2015

1. The assessment proceedings in these cases were initiated also as a result of the search conducted on 20th October 2008, in the case of Shri B.K. Dhingra, Smt.Poonam Dhingra and M/s Madhusudan Buildcon Pvt. Ltd. The material on the basis of which the proceedings commenced under Section 153 C of the Income Tax Act 1961 were loose sheets comprising counterfoils of cheques. Similar kind of materials, in respect of certain other Assessees, who were sought to be proceeded against as a result of the same search proceedings, were held to be insufficient to frame the assessment under Section 153 read with Section 143 (2) of the Act in ***Commissioner of Income Tax -7 v. RRJ Securities Ltd. (2015) 62 Taxmann.com 391 (Del)*** and the decision dated 5th November 2015 in ITA No. 171 of 2015 (***Commissioner of Income Tax -7 v. M/s. Refam Management Services P Ltd.***).

2. Consequently, no substantial question of law arises in these cases.

3.The appeals are accordingly dismissed.

S. MURALIDHAR, J

VIBHU BAKHRU, J

NOVEMBER 19, 2015
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