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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

1.

\+ **ITA 689/2015**

PR. CIT-1 ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

UMA SINGAL ..... Respondent

Through:

WITH

2.

\+ **ITA 690/2015**

PR. CIT(C)-1 ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

BRIJ BHUSHAN SINGAL ..... Respondent

Through

WITH

3.

\+ **ITA 691/2015**

PR. CIT(C)-1 ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

2

BRIJ BHUSHAN SINGAL ..... Respondent

Through

WITH

4.

\+ **ITA 692/2015**

PR.CIT ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

UMA SINGAL ..... Respondent

Through

WITH

5.

\+ **ITA 693/2015**

PR. CIT ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

M/S BHUSHAN ENERGY LTD ..... Respondent

Through

WITH

6.

\+ **ITA 694/2015**

PR CIT ..... Appellant

Through Mr.N.K. Sahni, Senior Standing Counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

NEERAJ SINGAL ..... Respondent

3

Through

AND

7.

\+ **ITA 744/2015**

PR.CIT ..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel with Mr.Nitin Gulati, Junior Standing Counsel.

versus

BRIJ BHUSHAN SINGAL ..... Respondent

Through

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

ORDER

% 05.10.2015

CM 18306/2015 in ITA 689/2015
CM 18308/2015 in ITA 690/2015
CM 18309/2015 in ITA 691/2015
CM 18313/2015 in ITA 692/2015
CM 18314/2015 in ITA 694/2015
CM 21185/2015 in ITA 744/2015

1. Allowed, subject to all just exceptions.

2. The applications stand disposed of.

ITA 689/2015
ITA 690/2015
ITA 691/2015
ITA 692/2015
ITA 693/2015
ITA 694/2015
ITA 744/2015

3. These appeals are directed against the common impugned order dated

17th February, 2015 passed by the ITAT in ITA No. 2481/DEL/2013 for the Assessment Year 2004-05, 2005-06 and 2007-08.

4. The question concerns the deletion of additions made by the Assessing Officer on account of unexplained credits received by the Assessee as accommodation entries from Mr S.K. Gupta through his entity namely M/s Sino Credits (P) Limited.

5. The ITAT in the impugned order affirmed the order of the CIT (A) deleting the addition on two grounds, one of which was that although reliance was placed on the statement of Mr S.K. Gupta neither was a copy of the said statement given to the Assessee nor was the Assessee given an opportunity to cross-examine Mr S.K. Gupta. This factual finding has been unable to be controverted by the Revenue by bringing on record any material.

6. Consequently, no substantial question of law arises.

7. The appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

OCTOBER 05, 2015
pkv