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

\+ ITA 763/2016, CM APPL. 40572/2016

PR. COMMISSIONER OFLNCOME TAX (CENTRAL)- 3 ..... Appellant

Through: Mr. Prashant Meharchandani, Adv. on behalf of Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

DMA INVESTMENT PVT. LTD. ..... Respondent

Through: Mr. Rohit Kumar Gupta, Adv.

\+ ITA 764/2016, CM APPL. 40573/2016

PR. COMMISSIONER OFLNCOME TAX (CENTRAL)- 3 ..... Appellant

Through: Mr. Prashant Meharchandani, Adv. on behalf of Mr. Zoheb Hossain, Sr. Standing Counsel.

versus

DMA INVESTMENT PVT. LTD ..... Respondent

Through: Mr. Rohit Kumar Gupta, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

ORDER

% **21.11.2016**

At the outset, it is mentioned that the learned Senior Standing Counsel Mr. Zoheb Hossain is not present today on account of bereavement in the family.

The Revenue's appeals for the previous years, i.e., for the AYs

2006-07 and 2009-2010 on identical facts were the subject matter of appeals in ITA No. 767/2016 and 768/2016.

This Court had rejected those appeals on the ground that the absence of any incriminating material during the course of search under Section 132 of the Income Tax Act renders the additions suspect and illegal.

Since these two years which are subject matter of the present appeals are part of the same block years i.e. 2007-2008 and 2008-2009, the present appeals too have to fail and are accordingly dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

NOVEMBER 21, 2016/acm