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

+ **ITA 228/2017**

PRINCIPAL COMMISSIONER OF
INCOME-TAX (CENTRAL)- 1

..... Appellant

Through: Mr. Sanjay Kumar and Mr. Dileep
Shivpuri, Advocates.

versus

DEVENDER KUMAR AGGARWAL

..... Respondent

Through: Mr. Shaswat Bajpai and Mr. Sharad
Agarwal, Advocates.

WITH

+ **ITA 229/2017 & CM No. 12078/2017**

PRINCIPAL COMMISSIONER OF
INCOME-TAX (CENTRAL)- 1

..... Appellant

Through: Mr. Sanjay Kumar and Mr. Dileep
Shivpuri, Advocates.

versus

DEVENDER KUMAR AGGARWAL,

..... Respondent

Through: Mr. Shaswat Bajpai and Mr. Sharad
Agarwal, Advocates.

WITH

+ **ITA 230/2017 & CM No. 12079/2017**

PRINCIPAL COMMISSIONER OF
INCOME-TAX (CENTRAL)- 1

..... Appellant

Through: Mr. Sanjay Kumar and Mr. Dileep
Shivpuri, Advocates.

ITA 228/2017 & connected matters

Page 1 of 3

versus

DEVENDER KUMAR AGGARWAL, Respondent
Through: Mr. Shaswat Bajpai and Mr. Sharad
Agarwal, Advocates.

AND

+ ITA 231/2017 & CM No. 12080/2017

PRINCIPAL COMMISSIONER OF
INCOME-TAX (CENTRAL)- 1 Appellant
Through: Mr. Sanjay Kumar and Mr. Dileep
Shivpuri, Advocates.

versus

DEVENDER KUMAR AGGARWAL Respondent
Through: Mr. Shaswat Bajpai and Mr. Sharad
Agarwal, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

ORDER
11.04.2017

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1. These are appeals directed against the order dated 30th September, 2016 passed by the ITAT in ITA Nos. 3555 & 3554/Del/2012 and Cross-Objection Nos. 309/Del/2012 and 310/Del/2012 for the AYs 2005-06 and 2006-07.

2. The impugned order of the ITAT shows that it has followed the judgment of this Court in *CIT vs. Kabul Chawla 380 ITR 573* in examining the action

3
taken under Section 153C of the Income Tax Act, 1961 and deleting the additions on account of unaccounted sales and purchase on the ground that document seized was of a third party. It has held that even on merits the addition was not justified.

3. The Court is not persuaded that any substantial question of law arises.

4. The appeals and the pending applications are dismissed.



S.MURALIDHAR, J



NAJMI WAZIRI, J

APRIL 11, 2017

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