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

\+ ITA 669/2016

PR. COMMISSIONER OF INCOME TAX CENTRAL DELHI-3

..... Appellant

Through: Mr. Asheesh Jain, Adv., Sr. St. Counsel, Income Tax Department.

versus

GURNAM ARORA

..... Respondent

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Sanat Kapoor and Ms. Ananya Kapoor, Advs.

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

O R D E R

% 10.02.2017

The Revenue is aggrieved by an order of the ITAT which upheld the Assessee's cross objection as to the validity of the Search Assessment completed under Section 153A of the Income Tax Act, 1961 ('the Act'). After completion of the search, the Assessee was issued notice under Section 153A of the Act. The assessment resulted in addition of amounts under the head "Long Term Capital Gains". The Assessee successfully contended before the ITAT that the additions were untenable because they were not based upon any material seized during the search. The ITAT upheld the additions applying the ratio of the decision of this Court in *Commissioner of Income Tax vs. Kabul Chawla* 280 ITR 573.

Since the ITAT merely followed the rule enunciated by this Court in *Kabul Chawla* (supra), no substantial question of law arises. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

NAJMI WAZIRI, J

FEBRUARY 10, 2017/acm