$~
* IN THE HIGH COURT OF DELHI AT NEW DELHI
1
+ **ITA No. 471/2017**

PRINCIPAL COMMISSIONER OF INCOME-TAX
(CENTRAL)- 1 ..... Appellant

Through: Mr. Zoheb Hossain, Senior Standing Counsel

versus

T.S. PULSES PVT. LTD., ... Respondent

Through: Mr. Gautam Jain, Advocate

CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

ORDER

% **09.08.2017**

1.This is an appeal filed by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') challenging the order dated 9th January, 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 5196/Del./2013 for the Assessment Year ('AY') 2006-07.

2. The central question raised by the Revenue in this appeal is regarding the assumption of jurisdiction and the scope of the additions under Section 153C of the Act. In the absence of any incriminating material *qua* the Assessee, the applicability of the decision of this Court in ***CIT v. Kabul Chawla (2015) 380 ITR 573*** is not in doubt.

3. Consequently, no substantial question of law arises for determination in this appeal.

4. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

AUGUST 09, 2017
rd