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

\+ **ITA 769/2017**

THE PR. COMMISSIONER OF INCOME TAX CENTRAL-3 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel with Mr.Gaurav Khetrapal, Advocate.

Versus

BABA GLOBAL LTD. ..... Respondent

Through: Mr.Ved Jain, Advocate with Mr.Pranjal Srivastava, Advocate.

**CORAM: JUSTICE S. MURALIDHAR**
**JUSTICE PRATHIBA M. SINGH**

**O R D E R**

% **26.09.2017**

1. This is an appeal by the Revenue against an order dated 28th December, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.1085/Del/2015 for the Assessment Year ('AY') 2005-06.

2. The questions urged by the Revenue read as under:-

> "2.1 Whether the ITAT was right in law in setting aside assessment made under Section 153A of the Act consequent to search under Section 132 of the Act?
>
> 2.2 Whether on the facts and in the circumstances of the case, the ITAT erred in law and on facts in adopting a restrictive and pedantic interpretation of the scope of assessment under Section 153 read with Section 153C of the Act?

2.3 Whether Ld. ITAT erred in not deciding the issue on merits?"

3. The aforementioned questions stand answered against the Revenue by the order dated 14th December, 2016 in ITA Nos. 821, 822/2016 and order dated 23rd December, 2016 in ITA 938/2016 which are Revenue's appeals in cases involving the same Assessee.

4. In that view of the matter, no substantial question of law arises for consideration.

5. The appeal is accordingly dismissed.

**S. MURALIDHAR, J.**

**PRATHIBA M. SINGH, J.**

**SEPTEMBER 26, 2017**
*'anb'*