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

\+ ITA 897/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-3 ..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing Counsel with Mr. Sanjay Kumar, Advocate

versus

M/S NEW INDIA CITY DEVELOPERS LTD. ..... Respondent

Through: Mr. Ruchir Misra, Mr. Ramneek Mishra, Mr. Abhishek Rana, Mr. Sanjeev Kr. Saxena, Advocate for L&DO

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **27.10.2017**

The Revenue is aggrieved by the order of the ITAT which had, while confirming the CIT's order setting aside the search assessment, under Section 153C held that the materials that were taken into account were not part of the seized documents, and accordingly such amounts could not be brought to tax. In doing so, the lower authorities followed the ruling in *Commissioner of Income Tax vs. Kabul Chawla* 380 ITR 573 (Del).

This Court is of the opinion that since *Kabul Chawla* was followed and the ITAT has extracted the ratio of that ruling in the impugned order (at para 6), no question of law arises.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017rd