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

\+ ITA 894/2017

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) - 1

..... Appellant

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

versus

M/S NIKUNJ JEWELLERS PVT. LTD. ..... Respondent

Through: Mr. Sunil Aggarwal & Mr. Ravi Pratap Mall, Advocate

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

O R D E R

% **27.10.2017**

1. This Court has noticed that the question of law urged by the Revenue in this appeal under Section 260A of the Income Tax Act is that the additions made under Section 153C of the Act were unjustifiably cancelled.

2. The premises of one Brijwasi Impex Pvt. Ltd. were searched; after some jurisdictional hitches, notice under Section 153C was issued to the assessee on the ground that the documents and other

materials, including two FDRs belonging to it were found in the premises of the searched party.

3. The assessing officer (AO) proceeded to add the amount in the FDR besides others. The CIT, in the appellate order, deleted the additions made towards the FDRs. On an application of ruling in *Commissioner of Income Tax vs. Kabul Chawla* (2016) 380 ITR 573 (Del), the ITAT held that any addition made over and above a material found, were without jurisdiction.

4. This Court is of the opinion that no question of law arises because the ITAT merely applied the law declared by this Court in *Kabul Chawla's* case.

5. Consequently, the appeal is dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 27, 2017
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