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

\+ **ITA 941/2017**

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

Through : Mr Sanjay Kumar and Mr Rahul Chaudhary, Advocates.

versus

SHRI SHIV PRIYA ..... Respondent

Through : None.

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

O R D E R

% **07.11.2017**

1. The Revenue urges that the deletion of Rs.1,46,38,000/-, brought to tax as deemed dividend under Section 2(22)(e) of the Income Tax Act, 1961, was not justified in the circumstances.

2. This Court notices that the amounts were added, pursuant to assessment as a consequence of the search undertaken after which notice was issued under Section 153A. The Tribunal merely followed the decision of this Court in *Commissioner of Income Tax versus Kabul Chawla*, 380 ITR 573 holding that in the absence of incriminating material, the Assessing Officer could not have re-opened the complete assessment. Therefore, no question of law arises.

3. The Appeal is dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 07, 2017/'Sn'