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

\+ **ITA 1101/2017**

PR. COMMISSIONER OF INCOME TAX-5 ..... Appellant

Through : Ms Akriti Dewan and Mr Sanjay Kumar for Mr Rahul Chaudhary, Advocate.

versus

L.D. CRYSTALS PVT. LTD. ..... Respondent

Through : None.

\+ **ITA 1102/2017**

PR. COMMISSIONER OF INCOME TAX-5 ..... Appellant

Through : Ms Akriti Dewan and Mr Sanjay Kumar for Mr Rahul Chaudhary, Advocate.

versus

L. D. CRYSTALS PVT. LTD. ..... Respondent

Through : None.

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

O R D E R

% **04.12.2017**

CM No. 43776/2017 (exemption) in ITA 1101/2017
CM No.43778/2017 (exemption) in ITA 1101/2017

Allowed, subject to all just exceptions.

CM No. 43777/2017 (delay in re-filing appeal for 20 days) in ITA 1101/2017
CM No. 43779/2017 (delay in re-filing appeal for 20 days) in ITA 1102/2017

1. For the reasons stated in the applications, the delay in re-filing

the appeals is condoned.

2. The applications stand disposed of.

ITA Nos.1101/2017 & 1102/2017

1. In these appeals under Section 260A of the Income Tax Act, 1961, the Assessee was subjected to search proceedings and later the assessment was completed under Section 253A and substantial amounts were added in the assessment made.

2. The ITAT ultimately held that the additions were not justified, on application of the interpretation to the provisions in *Commissioner of Income Tax versus Kabul Chawla*, 380 ITR 573 (Del.), since no incriminating material was seized during the search.

3. The Court in *Kabul Chawla* (*supra*), had ruled that in the absence of any incriminating material, the assessment finalized originally could not be re-opened.

4. Having regard to the above circumstances, there is no merit in the appeals.

5. The appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

DECEMBER 04, 2017

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