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

\+ ITA 1107/2017, CM APPL.44155/2017 &
ITA 1112/2017

PR. COMMISSIONER OF INCOME-TAX - 6 ..... Appellant
Through: Mr. Asheesh Jain, Sr. Standing Counsel with Mr. Shahrukh Ejaz, Advocate.

versus

NEW HORIZON BUILDWELL P. LTD. ..... Respondent
Through: Mr. Ved Jain with Ms. Rano Jain and Ms. Devina Sharma, Advocates.

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

<u>O R D E R</u>

% **05.12.2017**

The assessee was subjected to search assessment under Section 153A/143 for AY 2006-07. However, the CIT (A) after considering the materials on record concluded that the so called incriminating materials, which were sought to be the basis for bringing the amounts to tax, were not really so. He accepted the arguments of the assessee on the merits. The Revenue's appeal and the assessee's cross appeal were dealt with by the impugned common order. The ITAT allowed the assessee's cross appeal and dismissed the Revenue's appeal based upon the decision of this Court in *CIT v. Kabul Chawla 380 ITR 573*. Since the questions are covered by the ratio in *Kabul Chawla (supra)*, no substantial question of law arises; the appeals are accordingly dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

DECEMBER 05, 2017
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