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

\+ ITA 118/2018

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

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

versus

SAMEER GUPTA ..... Respondent

Through: Mr. Pranjal Srivastava, Advocate.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **02.02.2018**

The question of law sought to be urged by the Revenue is "whether the ITAT fell into error in deleting the amount added, i.e., ₹5,62,61,726/- by the Assessing Officer pursuant to a search under Section 132 of the Income Tax Act, 1961.

In this case the search took place in the premises on 03.10.2013. A notice under Section 153A was issued to the assessee which re-affirmed its earlier returns. The Assessing Officer completed the Section 153A assessment by adding amounts under Section 60A to the tune of ₹5,62,61,726/- for AY 2011-12. The CIT (A) and the ITAT concurrently granted relief to the assessee in the appellate proceedings holding that no fresh incriminating material was seized warranting the additions during the search. Both the appellate authorities relied upon the judgment of this Court in *CIT v. Kabul Chawla*, 380 ITR 573.

In these circumstances, the Court is of the opinion that no question of law arises as the ratio in *Kabul Chawla (supra)* applied. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 02, 2018
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