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

\+ ITA 291/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -3
..... Appellant

Through Mr. Ruchir Bhatia, Adv.

versus

UPPAL CHADHA HI-TECH DEVELOPERS (P) LTD.
..... Respondent

Through Mr. Salil Kapoor, Ms. Ananya Kapoor and Mr. Sumit Lalchandni, Advs.

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

O R D E R

% **12.03.2018**

The Revenue's appeal urges that the Tribunal fell into error in disallowing of interest and making addition in completed assessment of the assessee/respondent. Both the CIT(A) and the ITAT in the present case were of the opinion that in the absence of any incriminating material seized in the course of search operations, the AO could not have brought to tax the amounts that were already disclosed and part of the record. The lower appellate authorities relied upon *Commissioner of Income Tax vs. Kabul Chawla,* 380 ITR 573 (Del). No question of law arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MARCH 12, 2018/rc