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

\+ ITA 430/2018

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -3

..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

A.R. LEASING PVT. LTD ..... Respondent

Through:

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

O R D E R

% 11.04.2018

The Revenue appeals against the decision of the Income Tax Appellate Tribunal (ITAT) which set aside the search assessment, on the ground that the additions made on account of disallowance determined pursuant to the search assessment, were not based upon seizures of any incriminating material recovered during the course of the search. The ITAT relied upon the decision of this Court in the case of '*Commissioner of Income Tax (Central)-III vs. Kabul Chawla*', 380 ITR 573.

In these circumstances, no question of law arises. The appeal is dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 11, 2018/nn