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

\+ ITA 505/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-1

..... Appellant

Through Mr.Ruchir Bhatia, Sr. Standing Counsel.

versus

M/S MKR CONSTRUCTION PVT. LTD. ..... Respondent

Through None.

\+ ITA 507/2018 & CM APPLN 17455/2018

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-1

..... Appellant

Through Mr.Ruchir Bhatia, Sr.Standing Counsel.

versus

MKR CONSTRUCTION PVT. LTD. ..... Respondent

Through None.

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

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

% **01.05.2018**

The questions of law urged by the Revenue in these appeals are with respect to the additions made by the Assessment Officer (AO) in the course of a search assessment as well as pursuant to a notice under Section 153C. The ITAT held that since the search and seizure proceedings did not yield any fresh or incriminating material, the revisiting of the completed assessment which had abated and additions made were not warranted in the light of the judgment of this Court in *CIT vs. Kabul Chawla 380 ITR 573.* In the assessee's case itself this view was endorsed for a previous assessment year (ITA 125-126/2016) *Principal Commissioner of Income Tax (Central)-2 vs. MKR Construction (P)*

Ltd. decided on 05.2.2018).

No question of law therefore arises.

The appeals are dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 01, 2018/ndn