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

\+ **<u>ITA 125/2018</u>**

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-2
..... Appellant

Through: Mr. Sanjay Kumar and Mr. Rahul Chaudhary, Standing Counsels.

versus

MKR CONSTRUCTION (P) LTD. ..... Respondent

Through:

AND

<u>ITA 126/2018 and CM APPL. 4345/2018</u>

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL)-2
..... Appellant

Through: Mr. Sanjay Kumar and Mr. Rahul Chaudhary, Standing Counsels.

versus

MKR CONSTRUCTION (P) LTD. ..... Respondent

Through:

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

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

% 05.02.2018

<u>CM APPL. 4345/2018 in ITA 126/2018</u>

Allowed subject to just exceptions.

<u>ITA 125/2018 and ITA 126/2018</u>

In these appeals by the Revenue, the Income Tax Appellate

Tribunal ('ITAT') had directed that the amounts brought to tax by the Revenue Authorities, in search assessments completed under Section 153A of the Income Tax Act, 1961, could not be sustained because the additions were not based upon any incriminating material seized or discovered during the search. In so concluding, the ITAT followed the ruling of this Court in the case of *Commissioner of Income Tax vs. Kabul Chawla*, 380 ITR 573. Hence, no question of law arises.

The appeals are therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 05, 2018

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