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

\+ ITA 372/2018, C.M. APPL.12587/2018

PR. COMMISSIONER OF INCOME TAX-(CENTRAL)-3

..... Appellant

Through : Sh. Rahul Chaudhary, Sr. Standing Counsel.

versus

SHRI RAM HARI RAM ..... Respondent

Through : Sh. Sameer Rohatgi and Sh. Akshit Pradhan, Advocates.

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

O R D E R

% **04.04.2018**

The Revenue challenges an order of the Income Tax Appellate Tribunal (ITAT) which is also the subject matter of another appeal, i.e. ITA 285/2018 [*Principal Commissioner of Income Tax (Central)-3 v. Rajiv Gupta*] and concerned the amounts brought to tax over and above the surrendered value or the amounts surrendered by the party whose premises were searched. The assessee's contentions were successful concurrently before the lower appellate authorities, i.e. before the CIT(A) and the ITAT, like in the present case. That appeal, i.e. ITA 285/2018 was dismissed by order dated 12.03.2018 because the Court was of the opinion that no question of law arises.

For the same reasons, the Court holds that no question of law arises. The appeal is accordingly dismissed along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 04, 2018/AJK