IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.1401 OF 2016
WITH
INCOME TAX APPEAL NO.1571 OF 2016

Pr.Commissioner of Income Tax, Central-3. … Appellant

V/s.

Shri Vishal J. Jhaveri … Respondent

Ms.Padma Divakar for the Appellant.
Mr.Sameer Dalal for the Respondent.

CORAM : AKIL KURESHI AND
M.S.SANKLECHA, JJ.
DATE : JANUARY 18, 2019.

P.C.:-

1. Issues being identical, we may notice facts from Income Tax Appeal No.1401 of 2016.

2. Revenue has filed this appeal against the judgment of the Income Tax Appellate Tribunal dated 16th October, 2015 raising following question for our consideration:

> "Whether on the facts and in the circumstances of the case and in Law, the ITAT was correct in holding that the additions made during the

> assessment proceedings u/s 153A of the IT Act, 1961, without any incriminating evidence found during the course of search action, are not sustainable, ignoring the decision of the Hon'ble Andhra Pradesh High Court in the case of Gopal Lal Vadruka Vs. DCIT, 346 ITR 106 (A.P.), holding that for the purposes of section 153A/153C Assessing Officer can take into consideration material other than what was available during search operation for making an assessment of undisclosed income of assessee?”

3. Learned counsel for the parties pointed out that the issue is squarely recovered by the order of this Court, to which reference is also made by the Tribunal in the impugned judgment. Undisputedly, during the search operation no incriminating material was found by the Investigating Officer. No question of law arises. Tax appeals are dismissed.

(M.S.SANKLECHA,J.) **(AKIL KURESHI,J.)**

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