$~8 & 9

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

\+ ITA 98/2019

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

Through: Mr. Raghvendra Singh, Senior Standing Counsel with Ms. Easha Kadian, Advocate.

versus

GLENSDALE ENTERPRISES DEVELOPMENT PVT. LTD ..... Respondent

Through: Mr. M.P. Rastogi, Mr. K.N. Ahuja and Mr. Manu K. Giri, Advocates.

\+ ITA 99/2019

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Raghvendra Singh, Senior Standing Counsel with Ms. Easha Kadian, Advocate.

versus

GLENSDALE ENTERPRISES DEVELOPMENT PVT. LTD. ..... Respondent

Through: Mr. M.P. Rastogi, Mr. K.N. Ahuja and Mr. Manu K. Giri, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

O R D E R

% **26.11.2019**

1. The Revenue has preferred these appeals to assail the common order dated 05.01.2018 passed by the Income Tax Appellate Tribunal, Delhi Bench ‘C’, New Delhi in a batch of ITAs.

2. The present appeals relates to the assessment years 2005-06 and 2006-07. The Tribunal has dismissed the appeal preferred by the Revenue against the

order of the CIT (A) to delete the additions sought to be made by the Assessing Officer after issuance of notice under Section 153C of the Income Tax Act,1961 to the Respondent assessee. We have heard Mr. Raghvendra Singh, learned senior standing counsel for the Appellant and perused the impugned order. In our view, no substantial question of law arises for our consideration for the following reasons.

3. A search was conducted at the premises of one Dinesh Kaushal and during the search, an Agreement to Sell was unearthed wherein the Respondent assessee was the seller and Dinesh Kaushal was the purchaser. The Assessing Officer assumed jurisdiction on the premise that the said document belonged to the assessee. On this aspect, the position of law is covered against the Revenue by the decision in ***Pepsico India Holding Pvt. Ltd v. Assistant Commissioner of Income Tax and Anr***. **2015 370 ITR 295 Del.** On this short ground, the impugned order passed by the Tribunal is liable to be sustained. Even otherwise, we find that the Assessing Officer did not make any additions on the basis of the agreement dated 05.09.2006 attributed to the assessee. The Assessing Officer proceeded to make additions dehors the said agreement, which in any event, was not justified.

4. We, therefore do not find any question of law arising from the present appeal and the same is dismissed. The other grounds raised in the present appeal also do not necessitate our consideration.

VIPIN SANGHI, J

SANJEEV NARULA, J

NOVEMBER 26, 2019/*nk*