$~93, 94 & 97

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

\+ **ITA 137/2019 & CM Nos. 6351-52/2019**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

versus

GATEWAY IMPEX PVT. LTD. ..... Respondent

\+ **ITA 138/2019 & CM APPL. 6353/2019**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

versus

GATEWAY IMPEX PVT. LTD. ..... Respondent

\+ **ITA 141/2019 & CM Nos. 6356-57/2019**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-3 ..... Appellant

versus

GATEWAY IMPEX PVT. LTD. ..... Respondent

Present : Mr. Ruchir Bhatia, Sr. Standing Counsel for the appellant.
Mr. Rohit Kumar Gupta, Adv. for respondent.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

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

% **11.02.2019**

The entire question of law urged in this case is with respect to the additions made in Section 153C by the Assessment Officer (AO) pursuant to a search carried out in the premises of a third party. In the block assessment, the AO brought to tax the amounts under Section 14A. The Tribunal held correctly that since no material was seized by or recovered, which incriminated the assessee, the addition made under Section 14A was not sustainable; in doing so, the Tribunal relied upon *Commissioner of Income Tax v. Kabul Chawla*, 380 ITR 573. No substantial question of law arises in the present appeals.

These appeals are dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 11, 2019

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