$~S-42 to 45

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

\+ **ITA 20/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-3 DELHI ..... Appellant
Through: Mr.Abhishek Maratha, Advocate.

versus

ALCHEMIST LIFE SCIENCES LTD ..... Respondent
Through

\+ **ITA 21/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-3 DELHI ..... Appellant
Through: Mr.Abhishek Maratha, Advocate.

versus

ALCHEMIST LIFE SCIENCE LTD ..... Respondent
Through

\+ **ITA 22/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-3 DELHI ..... Appellant
Through: Mr.Abhishek Maratha, Advocate.

versus

ALCHEMIST LIFE SCIENCES LTD ..... Respondent
Through

\+ **ITA 23/2022**

PRINCIPAL COMMISSIONER OF INCOME TAX CENTRAL-3 DELHI ..... Appellant

This is a digitally signed Judgement.

Through: Mr.Abhishek Maratha, Advocate.

versus

ALCHEMIST LIFE SCIENCES LTD ..... Respondent
Through

% Date of Decision: 03rd February, 2022

CORAM:
HON'BLE MR. JUSTICE MANMOHAN
HON'BLE MR. JUSTICE NAVIN CHAWLA

JUDGMENT

MANMOHAN, J (ORAL)

1. The appeals have been heard by way of video conferencing.

2. Present appeals have been filed challenging the order dated 12th July, 2021 passed by the Income Tax Appellate Tribunal ['ITAT'] in ITA Nos.792, 793, 794 and 795/Del/2018, whereby the appeals of the appellant/revenue were dismissed.

3. Learned counsel for the appellant states that ITAT has erred in holding that additions cannot be made under Section 153A of the Income Tax Act ['Act'], if it is not based on the seized materials/documents found during the course of search and seizure operations under Section 132 of the Act, as the appeals in the case of ***APAR Industries Limited, ITA 1669/2013*** decided by the Bombay High Court and 115 other cases are currently pending before the Supreme Court.

4. Having perused the paperbook, this Court is of the opinion that the questions of law raised in the present appeals have been settled by the predecessor Division Bench in ***CIT v. Kabul Chawla, [2016] 380 ITR 573***

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(Delhi) and assessment of the respondent had attained finality prior to the date of search and no incriminating materials/documents had been found and/or seized at the time of search.

5. Consequently, no addition can be made under Section 153A of the Act, as the cases of the respondent are of non-abated assessments.

6. Though some of the judgments of this Court have been challenged and are pending adjudication before the Supreme Court, yet there is no stay of the said judgments till date.

7. Consequently, in view of the judgments of the Supreme Court in ***Kunhayammed and Others Vs. State of Kerala And Another, (2000) 6 SCC 359*** and ***Shree Chamundi Mopeds Ltd. Vs. Church of South India Trust Association CSI Cinod Secretariat, Madras (1992) 3 SCC 1***, the present appeals are dismissed being covered by the judgment passed by the learned predecessor Division Bench.

MANMOHAN, J

NAVIN CHAWLA, J

FEBRUARY 3, 2022
TS

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