IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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ITA-86-2022 (O&M)
Date of Decision: 11.04.2023

Pr. Commissioner of Income Tax-1, Jalandhar

..... Appellant

Versus

Suman Aggarwal

..... Respondent

CORAM: HON'BLE MS. JUSTICE RITU BAHRI
HON'BLE MRS. JUSTICE MANISHA BATRA

Present: Ms. Gauri Neo Rampal, Sr. Standing counsel for the Income-Tax/appellant.

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RITU BAHRI, J.

1. The revenue has come up with an appeal against the order dated 14.07.2021 (Annexure A-3) passed by the Income Tax Appellate Tribunal Amritsar Bench, Amritsar, whereby the appeal filed by the revenue against the order dated 08.12.2017 passed by the Commissioner of Income Tax (Appeals)-5, Ludhiana, has been dismissed, with respect to the assessment year 2009-10.

2. Commissioner of Income Tax (Appeals)-5, Ludhiana has deleted the addition of Rs. 3,91,71,875/- made under Section 69B of the Income Tax Act, 1961 ignoring the content of the seized document.

3. The following questions were raised by the revenue :

1. Whether on facts and in circumstances of the case, the Ld. CIT (A) is correct in deleting the addition of Rs. 3,91,71,875/- made under Section 69B of the Income Tax Act, 1961 ignoring the content of the seized document.

2. Whether on the facts and circumstances of the case, the Ld. CIT (A) is right in allowing relief to the assessee when seized document clearly indicates that the rate recorded in the registered sale deed was much lower than the rate mentioned in the agreement seized.

3. The appellant craves leave to add or amend the grounds of appeal on or before is heard and disposed off."

4. In the present case, the respondent-assessee had purchased the land measuring 3Ks-7Ms from M/s Punjab Iron and Steel Company, Jalandhar through Sh. Kulwinder Singh. The Tribunal has referred to a judgment (Annexure A-4) passed by Division Bench of this Court in **ITA-101-2017** (O&M) titled **The Principal Commissioner of Income Tax (Central), Ludhiana vs. Kulwinder Singh, 425-Mota Singh Nagar, Jalandhar** decided on 28.03.2019. Kulwinder Singh has purchased land from M/s PISCO and the additions made in the hands of Kulwinder Singh after purchasing the land from M/s PISCO were deleted by the Tribunal and this finding of the Tribunal was confirmed by the High Court. The Appellate Tribunal in the present case by passing the order Annexure A-3 dated 14.07.2021 has held that once the additions in the lands of Kulwinder Singh (seller) had been deleted, there was no reason for upholding the same in favour of the purchaser (the assessee in this case) i.e. Suman Aggarwal.

5. The counsel for the appellant has not been able to cite any judgment, which has taken a contrary view against the Division Bench judgment passed by this Court (Annexure A-4) **Kulwinder Singh** case (supra). Since the judgment (Annexure A-4) **Kulwinder Singh** case (supra)

has attained finality, no substantial question of law arises for consideration.

6. Dismissed.

(RITU BAHRI)
JUDGE

(MANISHA BATRA)
JUDGE

11.04.2023
Satyawan

1. Whether speaking/reasoned: Yes/No
2. Whether reportable: Yes/No