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

% *Decision delivered on: 21.07.2023*

\+ **ITA 551/2022 & CM APPL. 55569/2022**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1 ..... Appellant

Through: Mr Aseem Chawla, Sr Standing Counsel with Ms Pratishtha Choudhary and Mr Aditya Gupta, Advs.

versus

FORUM SALES PVT. LTD. ..... Respondent

Through: None.

\+ **ITA 554/2022 & CM APPL. 55597/2022**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL-1 ..... Appellant

Through: Mr Aseem Chawla, Sr Standing Counsel with Ms Pratishtha Choudhary and Mr Aditya Gupta, Advs.

versus

FORUM SALES PVT. LTD ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE RAJIV SHAKDHER
HON'BLE MR. JUSTICE GIRISH KATHPALIA
[Physical Hearing/Hybrid Hearing (as per request)]

RAJIV SHAKDHER, J. (ORAL):

1. These appeals concern Assessment Year (AY) 2012-13 [ITA No.551/2022] and AY 2011-12 [ITA No.554/2022].

2. *Via* these appeals, challenge is laid to the order of the Income Tax

Appellate Tribunal [in short, "Act"] dated 04.12.2019.

3. It is not in dispute that no incriminating material was found *vis-à-vis* the said AYs which, we are told, are completed AYs.

4. Even according to Mr Aseem Chawla, learned senior standing counsel, who appears on behalf of the appellant/revenue, the issue raised in the above-captioned appeals stands covered by the judgment rendered by a coordinate bench of this court in ***CIT v. Kabul Chawla***, 380 ITR 573.

5. The aforementioned judgment has been affirmed by the Supreme Court in ***Commissioner of Income Tax vs. Abhisar Buildwell Pvt. Ltd***., 2023 SCC OnLine SC 481.

6. Thus according to us, no substantial question of law arises for consideration in the above-captioned appeals.

7. Consequently, the appeals and the pending applications are closed.

8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 21, 2023
aj