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

\+ ITA 365/2024

PR. COMMISSIONER OF INCOME TAX -FARIDABAD .....Appellant

Through: Mr. Ruchir Bhatia, SSC along with Mr. Anant Mann, JSC, Mr. Abhishek Anand and Mr. Pranjal Singh, Advs.

versus

GREEN GEM ESTATES PVT. LTD. .....Respondent

Through: Dr. Rakesh Gupta, Mr. Somil Agarwal and Mr. Dushyant Agrawal, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE RAVINDER DUDEJA

O R D E R

% **03.09.2024**

1. We had after hearing Mr. Bhatia, learned counsel for the appellant, on the last occasion taken note of the findings returned by the Income Tax Appellate Tribunal [**"Tribunal"**] to the effect that the aspect of re-opening of assessment and its validity was never questioned before it.

2. It was in the aforesaid backdrop that we had requested Mr. Bhatia to place for our consideration the memo of appeal.

3. From a perusal of that memo which has been placed for our consideration, we find that the grounds which were taken in that appeal read as follows:

> "**Ground of Appeal**
>
> 1. The order of Ld. CIT(A) is not correct in law and on facts.
> 2. On the facts and circumstances of the case, the Ld. CIT(A) has

erred in law in deleting the addition of Rs.29,85,00,000/- made by AO on account of unexplained cash credit u/s 68 of the Act received from M/s Queen Commercial Pvt. Ltd.

3. The appellant craves leave to add, amend any/all the ground of appeal before or during the course of hearing of the appeal."

4. It is thus manifest that the appellant never questioned the validity of the findings returned by the Commissioner of Income Tax (Appeals) ["**CIT(A)**"] insofar as reassessment is concerned.

5. In view of the aforesaid, we find no merit in this appeal. It shall stand dismissed.

YASHWANT VARMA, J

RAVINDER DUDEJA, J

SEPTEMBER 03, 2024/RW