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

+ **ITA 381/2024**

**THE PR. COMMISSIONER OF INCOME
TAX -7**

.....Appellant

Through: Mr. Ruchir Bhatia, SSC with
Mr. Anant Mann, Mr. Pratyaksh
Gupta, JSCs. Ms. Aditi
Sabharwal, Mr. Digvijay Singh
Rawat, Mr. Vinod Jain, Mr.
Pawan Gaur & Mr. Parikshit
Gaur, Adv.

versus

VENUS OVERSEAS PVT. LTD.

.....Respondent

Through: Mr. Kapil Goel, Adv.

CORAM:

HON'BLE MR. JUSTICE YASHWANT VARMA

HON'BLE MR. JUSTICE RAVINDER DUDEJA

ORDER

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24.07.2024

CM APPL. 41408/2024 (Exemption)

Allowed, subject to all just exceptions.

The application stands disposed of.

CM APPL. 41409/2024 (600 Days Delay in Refiling)

Bearing in mind the disclosures made, the delay of 600 days in
re-filing the appeal is condoned.

Application stands disposed of.

ITA 381/2024

1. This appeal impugns the order of the Income Tax Appellate
Tribunal ["**Tribunal**"] dated 25 August 2020 and pertains to the
search assessment which was undertaken for the block period of
Assessment Years ["**AY**"] 2006-07 to 2011-12. Insofar as the validity



of invocation of Section 153C of the Income Tax Act, 1961 [“**Act**”] is concerned, we note that while dealing with an identical issue in the case of the assessee, we had in ITA 166/2023 upheld the order of the Tribunal, and which had followed the decision rendered by the Court in **Commissioner of Income Tax (Central)-III vs. Kabul Chawla** [(2015) SCC OnLine Del 11555].

2. We note that the principles enunciated in the aforesaid decision also stand reiterated in a subsequent judgment of the Court in **Saksham Commodities Limited vs. Income Tax Officer, Ward 22(1), Delhi & Anr** [2024 SCC OnLine Del 2551].

3. Consequently, we find no ground to interfere with the order of the Tribunal. The appeal fails and shall stand dismissed.

YASHWANT VARMA, J.

RAVINDER DUDEJA, J.

JULY 24, 2024/kk