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

+ ITA 1220/2008 &amp; ITA 1222/2008

THE COMMISSIONER OF INCOME TAX CENTRAL ..Appellant  
Through Mr Sanjeev Sabharwal, Adv.  
versus  
PRAVIN JUNEJA ..... Respondent  
Through Mr Anil Sharma, Adv.

**CORAM:**  
**HON'BLE MR. JUSTICE VIKRAMAJIT SEN**  
**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**ORDER**  
% **17.03.2009**

**CM 14420/2008 (exemption)**

Allowed, subject to all just exceptions.

**ITA 1222/2008 & ITA 1220/2008**

In these two Appeals we are concerned with the sum of Rs 6,45,800/- which was found at the residence of the Assessee; and a sum of Rs.2,03,578/- which was added to the income of the Assessee even though it had been regularly assessed in the hands of his wife Mrs Bela Juneja. So far as the first sum of Rs 6,45,800/- is concerned it has been explained to us that a sum of Rs 14,23,295/- was cash in hand in respect of three companies namely Shamken Multifab Ltd., Shamken



Spinners Ltd. and Shamken Cotsyn Ltd. whose books of accounts had also been seized on the same date. The Assessee as well as these companies are under the same Assessing Officer. The ITAT has returned a finding that the amount is part of the total amount seized from different premises of the group of companies of the Assessee, duly reflected as cash in hand on 31.01.2002. This is a pure finding of fact.

So far as the second sum of Rs.2,03,758/-, we take note of the fact that it was regularly assessed in the hands of the wife (i.e. Mrs Bela Juneja) of the Assessee. As observed by the ITAT there was no material found during the search to link the said sum to the Assessee. We find no perversity in the findings returned. No substantial question of law has arisen for our consideration.

Dismissed.

VIKRAMAJIT SEN, J

RAJIV SHAKDHER, J

MARCH 17, 2009  
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