



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

% Judgment delivered on: 08th February, 2010

+ **ITA 216/2009**

**COMMISSIONER OF INCOME TAX-VIII
CENTRAL REVENUE BUILDING
NEW DELHI**

..... Appellant

- versus -

**ANUPAM SWEETS
HS-11, KAILASH COLONY
NEW DELHI**

..... Respondent

Advocates who appeared in this case:

For the Appellant : Ms Rashmi Chopra
For the Respondent : Mr S.R. Wadhwa

**CORAM:
HON'BLE MR JUSTICE BADAR DURREZ AHMED
HON'BLE MR JUSTICE SIDDHARTH MRIDUL**

1. Whether reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether the judgment should be reported in the Digest?

SIDDHARTH MRIDUL, J

1. The appeal of the Revenue, being ITA No.220 of 2009, directed against the common order of the Income Tax Appellate Tribunal dated the 31st January, 2008 in IT (SS) A No.185/DEL/2006, whereby the Tribunal



had dismissed the said appeal of the Revenue by holding that no satisfaction under Section 158 BD of the Income Tax Act, 1961 was recorded by the Assessing Officer having jurisdiction over the searched person, has already been dismissed by us by a separate order of even date.

2. Thus, the present appeal of the Revenue, on the merits of the addition does not survive in view thereof, and is consequently dismissed.

SIDDHARTH MRIDUL, J

BADAR DURREZ AHMED, J

FEBRUARY 08, 2010

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