

**COMMON ORDER - #38 to 47****% 11.05.2011**

Present: Ms.Prem Lata Bansal, Sr. Advocate with Mr.Deepak Anand, Advocate for the appellant.
Mr.Chandra Shekhar and Mr.Manoj Aggarwal, Advocates for the respondent.

+ITA No.1944/2010 & CM No.21648/2010
ITA No.1945/2010 & CMs No.21649-50/2010
ITA No.1946/2010 & CMs No.21651-52/2010
ITA No.1947/2010 & CMs No.21653-54/2010
ITA No.1948/2010 & CMs No.21655-56/2010
ITA No.1949/2010 & CMs No.21657-58/2010
ITA No.1950/2010 & CMs No.21659-60/2010
ITA No.1951/2010 & CMs No.21661-62/2010
ITA No.1952/2010 & CMs No.21665-66/2010
ITA No.1953/2010 & CMs No.21667-68/2010

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We heard the arguments in these cases on 9th May, 2011 as well as today for some time. Learned counsel for the respondent has, at the outset, referred to the orders dated 7th September, 2010 passed by Division bench of this Court in ITAs No.1300, 1301, 1306 and 1307/2010 with the lead case ***CIT v. Smt.Seema Tripathi***. The respondents/assesseees in those cases were part of group at whose premises search was conducted along with Ravi Dass Garg, respondent herein. On the identical basis and in identical circumstances, additions were made in their cases as well, which was set aside by the Tribunal. The High Court vide aforesaid orders dated 07.09.2010 affirmed the orders of the Tribunal and dismissed the appeals in *limini* inter alia holding that the Tribunal had given cogent reasons for arriving at its factual conclusion and no questions of law had arisen.



Learned counsel for the Revenue/appellant could not distinguish those matters from the cases at hand. In these circumstances, following those orders, these appeals are dismissed. All the pending applications are also dismissed.


A.K. SIKRI, J.

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M.L. MEHTA, J.