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IN THE HIGH COURT OF DELHI AT NEW DELHI

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ITA 280/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI

..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay
Kumar, Advocates.

versus

SUDHIR SAREEN

..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav
Kulkarni, Advocates.

WITH

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ITA 281/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI

..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay
Kumar, Advocates.

versus

SUDHIR SAREEN

..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav
Kulkarni, Advocates.

WITH

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ITA 282/2015

PRINCIPAL COMMISSIONER OF INCOME TAX



(CENTRAL -1), NEW DELHI Appellant
Through: Mr. Kamal Sawhney and Mr. Sanjay
Kumar, Advocates.

versus

SUDHIR SAREEN Respondent
Through: Ms. Kavita Jha and Mr. Vaibhav
Kulkarni, Advocates.

WITH

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ITA 283/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI Appellant
Through: Mr. Kamal Sawhney and Mr. Sanjay
Kumar, Advocates.

versus

SUDHIR SAREEN Respondent
Through: Ms. Kavita Jha and Mr. Vaibhav
Kulkarni, Advocates.

WITH

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ITA 284/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI Appellant
Through: Mr. Kamal Sawhney and Mr. Sanjay
Kumar, Advocates.

versus



SUDHIR SAREEN

..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

AND

19.

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ITA 289/2015

PRINCIPAL COMMISSIONER OF INCOME TAX
(CENTRAL -1), NEW DELHI

..... Appellant

Through: Mr. Kamal Sawhney and Mr. Sanjay Kumar, Advocates.

versus

SUDHIR SAREEN

..... Respondent

Through: Ms. Kavita Jha and Mr. Vaibhav Kulkarni, Advocates.

CORAM:

HON'BLE DR. JUSTICE S. MURALIDHAR

HON'BLE MR. JUSTICE VIBHU BAKHRU

ORDER

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06.07.2015

CM No. 7643/2015 (for exemption) in ITA No. 280/2015

CM No. 7644/2015 (for exemption) in ITA No. 281/2015

CM No. 7645/2015 (for exemption) in ITA No. 283/2015

CM No. 7646/2015 (for exemption) in ITA No. 284/2015

CM No. 7750/2015 (for exemption) in ITA No. 289/2015

1. Exemptions allowed subject to all just exceptions.
2. The applications are disposed of.



ITA Nos. 280/2015, 281/2015, 282/2015, 283/2015, 284/2015 & 289/2015

3. These appeals by the Revenue challenge the orders passed by the Income Tax Appellate Tribunal in Appeal Nos. 3120-26/Del/2011 for the Assessment Years 2003-04 to 2008-09.

4. There were two questions that arose before the Assessing Officer. One was regarding the addition on account of 'NRE Income' and the second was regarding addition made on account of 'unexplained credit'. Both were answered against the Revenue by the CIT (Appeals) and the ITAT for the relevant AYs. However, the only ground urged by the Revenue as far as these appeals are concerned is the addition on account of 'NRE income'.

5. Admittedly, the factual finding of the CIT (Appeals) as affirmed by the ITAT is that the Assessee resided in the country for less than 182 days in each of the relevant previous years.

6. Learned counsel on both sides agree that the case is squarely covered against the Revenue by the judgment of this Court in *Commissioner of Income-tax v. Suresh Nanda 352 ITR 611 (Del)*.

7. Consequently, these appeals are dismissed in terms of the aforementioned



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decision.

A handwritten signature in black ink, appearing to be 'S. Muralidhar'.

S. MURALIDHAR, J

A handwritten signature in black ink, appearing to be 'Vibhu Bakhru'.

VIBHU BAKHRU, J

JULY 06, 2015/dn