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

+ ITA 900/2017

PR. COMMISSIONER OF INCOME TAX, DELHI - 02

..... Appellant

Through Mr. Rahul Kaushik, Advocate.

versus

BEST INFRASTRUCTURE INDIA (P) LTD. Respondent

Through Mr. Ved Jain with Mr. Pranjal
Srivastava, Advocates.

+ ITA 901/2017

PR. COMMISSIONER OF INCOME TAX, DELHI 02 Appellant

Through Mr. Rahul Kaushik, Advocate.

versus

BEST INFRASTRUCTURE INDIA (P) LTD Respondent

Through Mr. Ved Jain with Mr. Pranjal
Srivastava, Advocates.

+ ITA 902/2017

PR. COMMISSIONER OF INCOME TAX, DELHI - 02.... Appellant

Through Mr. Rahul Kaushik, Advocate.

versus

BEST CITY DEVELOPERS INDIA PRIVATE LIMITED

..... Respondent

Through Mr. Ved Jain with Mr. Pranjal
Srivastava, Advocates.

+ ITA 903/2017

PR. COMMISSIONER OF INCOME TAX, DELHI - 02.... Appellant

Through Mr. Rahul Kaushik, Advocate.

versus



BEST INFRASTRUCTURE INDIA (P) LTD. Respondent

Through Mr. Ved Jain with Mr. Pranjal
Srivastava, Advocates.

+ ITA 904/2017

PR. COMMISSIONER OF INCOME TAX, DELHI – 02.... Appellant

Through Mr. Rahul Kaushik, Advocate.

versus

BEST CITY DEVELOPERS INDIA PRIVATE LIMITED

.... Respondent

Through Mr. Ved Jain with Mr. Pranjal
Srivastava, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **30.10.2017**

CM No.38779/2017 (exemption) in ITA No.900/2017

CM No.38781/2017 (exemption) in ITA No.901/2017

CM No.38783/2017 (exemption) in ITA No.902/2017

CM No.38785/2017 (exemption) in ITA No.903/2017

CM No.38787/2017 (exemption) in ITA No.904/2017

Exemptions are allowed subject to all just exceptions.

CM No.38780/2017 (delay in re-filing) in ITA No.900/2017

CM No.38782/2017 (delay in re-filing) in ITA No.901/2017

CM No.38784/2017 (delay in re-filing) in ITA No.902/2017

CM No.38786/2017 (delay in re-filing) in ITA No.903/2017

CM No.38788/2017 (delay in re-filing) in ITA No.904/2017

For the reasons stated in the applications, the applications are allowed.

The delay in re-filing the appeals is condoned.



ITA No.900/2017, ITA No.901/2017, ITA No.902/2017, ITA No.903/2017 & ITA No.904/2017

The additions under Section 153A assessment pursuant to search, made under Section 68 of the Income Tax Act, was directed to be deleted in these cases on an appeal by the Income Tax Appellate Tribunal (ITAT) urging that the CIT(A) erred in law. Revenue is in appeal before us under Section 260A of the Income Tax Act.

This Court notices that the ITAT followed the rule of *Commissioner of Income Tax vs. Kabul Chawla*, (2016) 380 ITR 573 (del.) decided for previous years – in respect of the same search assessment. The setting aside of the additions under Section 68 of the Income Tax by the ITAT was upheld in the *Pr. Commissioner of Income of Tax vs. Best Infrastructure India (P.) Ltd.*, ITA 869/2017, decided on 13.10.2017.

No question of law, therefore, arises in these appeals. They are, consequently, dismissed.


S. RAVINDRA BHAT, J


SANJEEV SACHDEVA, J

OCTOBER 30, 2017

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