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

+ ITA 1020/2017 & CM No. 42218/2017

PR. COMMISSIONER OF INCOME
TAX(CENTRAL)-3

..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing
Counsel with Mr. Sanjay Kumar, Jr.
Standing Counsel and Ms. Akriti
Dewan, Advs.

versus

RAM NARAIN JINDAL

..... Respondent

Through: Mr. Rajiv Saxena and Ms. Sumangla
Saxena, Advs.

+ ITA 1021/2017 & CM No. 42220/2017

PR. COMMISSIONER OF INCOME
TAX(CENTRAL)-3

..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing
Counsel with Mr. Sanjay Kumar, Jr.
Standing Counsel and Ms. Akriti
Dewan, Advs.

versus

RAM NARAIN JINDAL

..... Respondent

Through: Mr. Rajiv Saxena and Ms. Sumangla
Saxena, Advs.

+ ITA 1023/2017 & CM No. 42221/2017

PR. COMMISSIONER OF INCOME
TAX(CENTRAL)-2

..... Appellant

Through: Mr. Rahul Chaudhary, Sr. Standing
Counsel with Mr. Sanjay Kumar, Jr.
Standing Counsel and Ms. Akriti



2.

Dewan, Adv.

versus

RAM NARAIN JINDAL

..... Respondent

Through: Mr. Rajiv Saxena and Ms. Sumangla Saxena, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

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21.11.2017

CM No. 42219/2017 (Exemption) in ITA 1020/2017 & CM No. 42222/2017 (Exemption) in ITA 1023/2017

Allowed, subject to all just exceptions.

ITA 1020/2017, ITA 1021/2017 & ITA 1023/2017

In these appeals, the addition made under Section 153A were set aside by the Tribunal, on application of the decision in '*Commissioner of Income Tax Vs. Kabul Chawla*', 380 ITR 573 (Del.).

It was held that in the absence of any incriminating material concerning such additions found during the search proceedings, the matter, which was examined earlier in the assessment proceedings, could not be reopened.

The Court notices that besides above, for another year, the Revenue's appeal was rejected ('*Pr. Commissioner of Income Tax (Central)-2 Vs. Ram Narain Jindal*' being ITA No. 910/2017) on 30.10.2017.



J

In the circumstances, no substantial question of law arises. The appeals are dismissed.

S. Ravindra Bhat

S. RAVINDRA BHAT, J

Sanjeev Sachdeva

SANJEEV SACHDEVA, J

NOVEMBER 21, 2017
'rs'