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

+ ITA 130/2025

PR. COMMISSIONER OF INCOME TAX, (CENTRAL), KANPUR  
.....Appellant

Through: Mr Vipul Agrawal, SSC.

versus

M/S CINFLEX INFOTECH PVT. LTD. ....Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**HON'BLE MR. JUSTICE TEJAS KARIA**

**ORDER**

% **02.05.2025**

**CM APPLs. 26588-89/2025**

1. For the reasons stated in the applications, the delay in filing and re-filing the appeal is condoned.
2. The applications are disposed of.

**ITA 130/2025**

3. The Revenue has filed the present appeal impugning an order dated 19.07.2023 passed by the learned Income Tax Appellate Tribunal [ITAT] in ITA No.6695/Del/2017 in respect of Assessment Year [AY] 2012-13 whereby the appeal preferred by the Revenue against an order of the CIT(A) dated 30.06.2017 was rejected. The Assessing Officer [AO] had passed an assessment order dated 30.03.2015 under Section 143(3) of the Income Tax Act, 1961 [the Act] in respect of AY 2012-13 making an addition of a sum of ₹10,89,00,000/- under Section 68 of the Act on account of share capital



issued by the respondent [**Assessee**]. The AO found that the said capital was subscribed by nineteen separate companies.

4. It is also stated that notices were issued to the said entities for examining their identity and creditworthiness, however, none had appeared before the AO. Field enquiries were also conducted. It is reported that some of the entities had already vacated the premises while some others were found to be non-existent. The Assessee had appealed the assessment order before the CIT(A). The CIT(A) had examined the facts and had concluded that the Assessee had discharged its onus to establish the creditworthiness and genuineness of the transaction.

5. Issue notice to the respondent, returnable on 19.11.2025.

**VIBHU BAKHRU, J**

**TEJAS KARIA, J**

**MAY 02, 2025/tr**

[Click here to check corrigendum, if any](#)