



\$~62 & 63

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

+ ITA 144/2024 & CM APPL 12439/2024

PR. COMMISSIONER OF INCOME TAX CENTRAL -1

.... Appellant

Through: Mr. Ruchir Bhatia, SSC.

versus

BHUSHAN STEEL LTD.

..... Respondent

Through: None

63

+ ITA 145/2024 & CM APPL 12442/2024

PR. COMMISSIONER OF INCOME TAX CENTRAL -1

..... Appellant

Through: Mr. Ruchir Bhatia, SSC.

versus

BHUSHAN STEEL LTD.

..... Respondent

Through: None.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR**

**KAURAV**

**ORDER**

% **29.02.2024**

**CM APPL 12439/2024 & CM APPL 12442/2024**

1. Bearing in mind the disclosures made, the delay of 490 days in the refiling the appeals is condoned.

2. Applications shall stand disposed of.

**ITA 144/2024 & ITA 145/2024**

3. The appellant impugns the order of the Income Tax Appellate Tribunal [“**TTAT**”] dated 11 March 2021 and proposes the following questions of law for our consideration: -

“2.1 Whether on the facts and in the circumstances of the case and



in law, the Id. ITAT was justified, in upholding the order of Id. CIT(A) in quashing the assessment order under section 153A read with section 143(3) holding that the AO was not within the jurisdiction bestowed on him by law to make the impugned addition of on account of disallowance of purchase of zinc from M/s Hindustan Zinc Ltd?

2.2 Whether the Id. ITAT erred in law and in fact by holding that no addition on fresh material received from Govt. agencies can be made in pending assessment u/s 153A thereby overlooking the fact that in the process the assessee has gone scot free with respect to the undisclosed income referred in the fresh material?

2.3 Whether the Id. ITAT erred in law and in fact by not appreciating that the information received from the Government agencies was sufficient to reopen the case under section 148 if there had been no pending proceedings u/s 153A on the date of such receipt of information?

2.4 Whether the Id. ITAT erred in law and in fact by not appreciating that the decision of this Hon'ble Court in the case of CIT Vs Kabul Chawla( 2016) 380 ITR 573( Delhi) has any application in a case where fresh incriminating material about undisclosed income is received from outside agencies when proceedings under section 153A is pending for the year?"

4. Undisputedly, the addition with respect to purchase of zinc was not material which had been gathered in the course of search. It is in the aforesaid context that the ITAT had rested its decision on the judgment rendered by this Court in **Commissioner of Income-tax vs. Kabul Chawla** [2015 SCC Online Del 11555].

5. In view of the aforesaid, we find that the appeals raise no substantial question of law and consequently they shall stand dismissed.

**YASHWANT VARMA, J.**

**PURUSHAINDR KUMAR KAURAV, J.**  
**FEBRUARY 29, 2024/neha**