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

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+ ITA 1551/2010

THE COMMISSIONER OF  
INCOME TAX

..... Appellant  
Through: Ms. Rashmi Chopra, Standing  
Counsel

versus

SHRI BHAGIRATH AGGARWAL ..... Respondent

Through: Mr. Piyush Kaushik, Advocate

**AND**

6.

+ ITA 1555/2010

THE COMMISSIONER OF  
INCOME TAX

..... Appellant  
Through: Ms. Rashmi Chopra, Standing  
Counsel

versus

SHRI BHAGIRATH AGGARWAL ..... Respondent

Through: Mr. Piyush Kaushik, Advocate

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Date of Decision: 7<sup>th</sup> October, 2010**CORAM:****HON'BLE THE CHIEF JUSTICE****HON'BLE MR. JUSTICE MANMOHAN**

1. Whether the Reporters of local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether the judgment should be reported in the Digest?

**MANMOHAN, J****CM 17626/2010 in ITA 1555/2010 (Exemption)**

Allowed, subject to all just exceptions.



**ITA Nos. 1551/2010 & 1555/2010**

1. The present appeals have been filed under Section 260A of Income Tax Act, 1961 (for brevity, “Act”) challenging the composite order dated 28<sup>th</sup> August, 2009 passed by the Income Tax Appellate Tribunal (in short “Tribunal”) in ITA Nos. 3453/Del/2008 and 3596/Del/2008, for the Assessment Year 2005-2006.
2. Ms. Rashmi Chopra, learned counsel for Revenue submitted that the Tribunal had erred in law in deleting the addition made by the Assessing Officer on account of undisclosed investment made by the assessee solely on the basis of DVO’s report.
3. Admittedly, in the case of Smt. Suraj Devi, one of the co-owners of the property in question titled as *Commissioner of Income Tax Vs. Smt. Suraj Devi, ITA No. 811/2010* decided on 13<sup>th</sup> August, 2010, this Court has upheld the order of the Tribunal deleting the addition made solely on account of DVO’s report.
4. Keeping in view the aforesaid mandate of law in *Smt. Suraj Devi* (supra), the present appeal is dismissed.

**MANMOHAN, J**

**CHIEF JUSTICE**

**OCTOBER 07, 2010**

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