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

+ **ITA 217/2023**

THE PR. COMMISSIONER OF INCOME TAX -CENTRAL -1

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing
Counsel with Ms Priya Sarkar and Mr
Shlok Chandra, Jr. Standing Counsel.

versus

CHETAN GUPTA

..... Respondent

Through: None.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MS JUSTICE TARA VITASTA GANJU

ORDER

% **17.04.2023**

[Physical Hearing/Hybrid Hearing (as per request)]

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1. This appeal concerns Assessment Year (AY) 2006-2007.
2. The appellant/revenue has assailed the order dated 28.07.2021 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"]. The Tribunal, in reaching its conclusion, has followed its order concerning the respondent/assessee for AYs 2001-2002 to 2004-2005.
3. Mr Ruchir Bhatia, learned senior standing counsel, who appears on behalf of the appellant/revenue, informs us that appeals have been filed against the said order of the Tribunal. In this connection, one of the orders passed in ITA 23/2019 dated 02.03.2021 has been brought to our notice.

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3.1 Mr Bhatia says, that the question of law framed and as reflected in the order would also be applicable in this case. The question of law framed in ITA 23/2019 reads as follows:

“Whether the ITAT was justified in reversing the decision of the Commissioner of Income Tax (Appeals) [CIT (A)] whereby the addition made under Section 68 of the Income Tax Act, 1961 qua the unexplained credits found in the books of the Respondent-Assessee [contained in the pen drive] was based on the peak credit in the individual accounts and not on the peak credit for the entire year in question?”

4. Issue notice to the respondent/assessee *via* all modes, including e-mail.
5. List the matter on 31.10.2023.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

APRIL 17, 2023 / tr

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