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

+ **ITA 432/2023**

PR. COMMISSIONER OF INCOME TAX-1, AGRA Appellant

Through: Mr Puneet Rai, Sr. Standing Counsel
with Mr Ashvini Kumar and Ms
Madhavi Shukla, Jr. Standing
Counsel.

Versus

**SMT AMITA GARG AND ORS. (LEGAL HEIRS OF LATE SH.
RAKESH KUMAR GARG & ORS. Respondents**

Through:

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

08.08.2023

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

1. Mr Puneet Rai, learned senior standing counsel, who appears on behalf of appellant/revenue, seeks time to file the record which was placed before the statutory authorities.

2. To be noted, this appeal concerns Assessment Year (AY) 2009-10.

3. *Via* this appeal, the appellant/revenue seeks to assail the order dated 19.01.2023, passed by the Income Tax Appellate Tribunal [in short, "Tribunal).

3.1 The Tribunal has ruled in favour of the respondent/assessee. Broadly, the Tribunal's view is that the cumulative value of the addition amounting to Rs.9,11,45,950/- was based solely on the statement made by deceased, i.e.,

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Mr Rakesh Garg, under Section 132(4) of the Income Tax Act, 1961 [in short, “The Act”].

4. We also find that the Tribunal has discussed, even otherwise, each addition and its identity.

5. Mr Rai is granted time to file documents. In particular, Mr Rai will place on record the statement made by deceased/assessee Rakesh Garg under Section 132(4) of the Act and the departmental officer’s report which is referred to in the impugned order.

6. In order to hasten the process, notice is issued to the respondent/assessee. The notice shall be issued *via* all modes, including email.

7. Copy of the order passed today will accompany the notice.

8. Counsel for the parties will file written submissions, not exceeding three pages each, at least five days before the next date of hearing.

9. List the matter on 23.11.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 8, 2023/R.Y

Click here to check corrigendum, if any

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