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

+ **ITA 435/2023**

MANISH BEARING ENTERPRISES (THROUGH ITS PARTNERS)

..... Appellant

Through: Mr Ved Jain with Mr Nischay Kantoor and Ms Sonia Dodeja, Advs.

versus

ASSISTANT COMMISSIONER OF INCOME TAX, CIRCLE-46(1)

..... Respondent

Through: Mr Abhishek Maratha, Sr. Standing Counsel with Mr Akshat Singh, Jr. Standing Counsel.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

09.08.2023

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

CM APPL. 40627/2023

1. Allowed, subject to the appellant filing legible/translated copies of the annexures, at least three days before the next date of hearing.

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2. Appeal has been admitted.

3. The following question of law is framed for consideration of this court:-

“(1.) Whether on facts and circumstances of the case, the ITAT erred in confirming the order of CIT(A) upholding the addition of Rs. 1,00,00,000/- on account of unexplained cash credits under section 68 of the Act?

(2.) Whether on facts and circumstances, the order of the ITAT is perverse?”

4. List the matter in due course, as per age and seniority.

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

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

AUGUST 9, 2023/RJ

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