



\$~54 to 57, 61 & 62

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

+ **ITA 647/2023**

+ **ITA 648/2023**

+ **ITA 649/2023**

+ **ITA 650/2023**

+ **ITA 654/2023**

+ **ITA 655/2023**

PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2

..... Appellant

Through: Ms Hemlata Rawat with Ms Easha,
Standing Counsels for Mr Sanjay
Kumar, Sr. Standing Counsel.

versus

M/S KUNDAN RICE MILLS LTD.

..... Respondent

Through: Mr Rohit Jain with Mr Saksham
Singhal, Advocates.

CORAM:

HON'BLE MR JUSTICE RAJIV SHAKDHER

HON'BLE MR JUSTICE GIRISH KATHPALIA

ORDER

% **23.11.2023**

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

CM APPL. 60557/2023 in ITA 647/2023

CM APPL. 60558/2023 in ITA 648/2023

CM APPL. 60559/2023 in ITA 649/2023

CM APPL. 60560/2023 in ITA 650/2023

CM APPL. 60608/2023 in ITA 655/2023

1. Allowed, subject to just exceptions.

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ITA 655/2023

2. Ms Hemlata Rawat, learned standing counsel, who appears on behalf of Mr Sanjay Kumar, senior standing counsel, seeks accommodation.

3. The request is not opposed by Mr Rohit Jain, learned counsel, who appears on behalf of the respondent/assessee.

3. Having said that, Ms Rawat/Mr Kumar will inform the court on the next date of hearing as to whether or not the aforementioned appeals are covered by the decision rendered in *Principal Commissioner of Income Tax vs. Abhisar Buildwell* (2023) 149 taxmann.com 399 (SC).

4. The above-captioned appeals assail a common order dated 16.05.2023 passed by the Income Tax Appellate Tribunal [in short, "ITAT"] concerning Assessment Years (AY) 2006-07 [ITA 647/2023], 2008-09 [ITA 648/2023], 2007-08 [ITA 649/2023], 2009-10 [ITA 650/2023], 2005-06 [ITA 654/2023] and 2007-08 [ITA 655/2023].

5. Mr Jain informs us that the aforementioned AYs are related to completed assessments. Furthermore, he states that no incriminating material was found during the search and seizure operation conducted on the respondent/assessee.

6. Accordingly, list the above-captioned appeals for directions on 20.12.2023.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

NOVEMBER 23, 2023 / tr

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

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