



\$~

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

1.

+

**ITA 689/2015**

PR. CIT-1

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

UMA SINGAL

..... Respondent

Through:

**WITH**

2.

+

**ITA 690/2015**

PR. CIT(C)-1

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

BRIJ BHUSHAN SINGAL

..... Respondent

Through

**WITH**

3.

+

**ITA 691/2015**

PR. CIT(C)-1

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus



BRIJ BHUSHAN SINGAL  
Through

..... Respondent

**WITH**

4.

+

**ITA 692/2015**

PR.CIT

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

UMA SINGAL

..... Respondent

Through

**WITH**

5.

+

**ITA 693/2015**

PR. CIT

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

M/S BHUSHAN ENERGY LTD

..... Respondent

Through

**WITH**

6.

+

**ITA 694/2015**

PR CIT

..... Appellant

Through Mr.N.K. Sahni, Senior Standing Counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

NEERAJ SINGAL

..... Respondent



Through

**AND**

7.

+

**ITA 744/2015**

PR.CIT

..... Appellant

Through Mr.N.K. Sahni, Senior Standing counsel  
with Mr.Nitin Gulati, Junior Standing Counsel.

versus

BRIJ BHUSHAN SINGAL

..... Respondent

Through

**CORAM:**

**HON'BLE DR. JUSTICE S.MURALIDHAR**

**HON'BLE MR. JUSTICE VIBHU BAKHRU**

**ORDER**

%

**05.10.2015**

**CM 18306/2015 in ITA 689/2015**

**CM 18308/2015 in ITA 690/2015**

**CM 18309/2015 in ITA 691/2015**

**CM 18313/2015 in ITA 692/2015**

**CM 18314/2015 in ITA 694/2015**

**CM 21185/2015 in ITA 744/2015**

1. Allowed, subject to all just exceptions.

2. The applications stand disposed of.

**ITA 689/2015**

**ITA 690/2015**

**ITA 691/2015**

**ITA 692/2015**

**ITA 693/2015**

**ITA 694/2015**

**ITA 744/2015**

3. These appeals are directed against the common impugned order dated



17<sup>th</sup> February, 2015 passed by the ITAT in ITA No. 2481/DEL/2013 for the Assessment Year 2004-05, 2005-06 and 2007-08.

4. The question concerns the deletion of additions made by the Assessing Officer on account of unexplained credits received by the Assessee as accommodation entries from Mr S.K. Gupta through his entity namely M/s Sino Credits (P) Limited.

5. The ITAT in the impugned order affirmed the order of the CIT (A) deleting the addition on two grounds, one of which was that although reliance was placed on the statement of Mr S.K. Gupta neither was a copy of the said statement given to the Assessee nor was the Assessee given an opportunity to cross-examine Mr S.K. Gupta. This factual finding has been unable to be controverted by the Revenue by bringing on record any material.

6. Consequently, no substantial question of law arises.

7. The appeals are dismissed.

**S.MURALIDHAR, J**

**VIBHU BAKHRU, J**

**OCTOBER 05, 2015**

pkv