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

\+ **ITA 73/2023**

PR. COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr Zoheb Hossain, Sr. Standing Counsel.

versus

SUBHASH DABAS ..... Respondent

Through: None.

CORAM:
HON'BLE MR JUSTICE RAJIV SHAKDHER
HON'BLE MS JUSTICE TARA VITASTA GANJU

O R D E R

% **09.02.2023**

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

CM APPL.6306/2023

1. This is an application filed on behalf of the appellant seeking condonation of delay in re-filling the appeal.

2. According to the appellant, there is delay of 187 days.

3. For the reasons given in the application, the delay is condoned.

4. The application is disposed of.

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5. This appeal concerns Assessment Year (AY) 2008-2009.

6. This appeal is directed against the order dated 02.09.2019 passed by the Income Tax Appellate Tribunal [in short "Tribunal"]. The Tribunal dismissed the appeal of the revenue, and allowed the cross-objections filed by the respondent/assessee.

7. The revenue had preferred the appeal before the Tribunal to assail the order of the Commissioner of Income Tax (Appeals), whereby deletion of addition of Rs.15,18,06,000/- made under Section 68 of the Income Tax Act, 1961 [in short, "the Act"] on account of unsecured loans, and the deletion of the addition amounting to Rs.78,05,000/- under Section 2(22)(e) of the Act made by the Assessing Officer was ordered. The Tribunal, via the impugned order, ruled against the revenue, and allowed the cross-objections, on the ground that no incriminating material was found against the respondent/assessee.

8. Mr Zoheb Hossain, learned senior standing counsel, who appears on behalf of the appellant/revenue, says that the issue raised presently stands covered by the decision of the coordinate bench of this Court rendered in ***Commissioner of Income-tax (Central)-III v.Kabul Chawla***[2016] 380 ITR 573 (Delhi).

9. In these circumstances, the appeal is closed, as no substantial question of law arises for our consideration.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

FEBRUARY 9, 2023 / tr

Click here to check corrigendum, if any