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

% *Decision delivered on: 21.07.2023*

+ **ITA 551/2022 & CM APPL. 55569/2022**

THE PR. COMMISSIONER OF INCOME
TAX -CENTRAL-1

..... Appellant

Through: Mr Aseem Chawla, Sr Standing
Counsel with Ms Pratishta
Choudhary and Mr Aditya Gupta,
Advts.

versus

FORUM SALES PVT. LTD.

..... Respondent

Through: None.

+ **ITA 554/2022 & CM APPL. 55597/2022**

THE PR. COMMISSIONER OF INCOME
TAX -CENTRAL-1

..... Appellant

Through: Mr Aseem Chawla, Sr Standing
Counsel with Ms Pratishta
Choudhary and Mr Aditya Gupta,
Advts.

versus

FORUM SALES PVT. LTD

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

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

RAJIV SHAKDHER, J. (ORAL):

1. These appeals concern Assessment Year (AY) 2012-13 [ITA No.551/2022] and AY 2011-12 [ITA No.554/2022].
2. *Via* these appeals, challenge is laid to the order of the Income Tax



Appellate Tribunal [in short, “Act”] dated 04.12.2019.

3. It is not in dispute that no incriminating material was found *vis-à-vis* the said AYs which, we are told, are completed AYs.
4. Even according to Mr Aseem Chawla, learned senior standing counsel, who appears on behalf of the appellant/revenue, the issue raised in the above-captioned appeals stands covered by the judgment rendered by a coordinate bench of this court in *CIT v. Kabul Chawla*, 380 ITR 573.
5. The aforementioned judgment has been affirmed by the Supreme Court in *Commissioner of Income Tax vs. Abhisar Buildwell Pvt. Ltd.*, 2023 SCC OnLine SC 481.
6. Thus according to us, no substantial question of law arises for consideration in the above-captioned appeals.
7. Consequently, the appeals and the pending applications are closed.
8. Parties will act based on the digitally signed copy of the order.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

JULY 21, 2023

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