

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: Bench 'D', NEW DELHI**

**BEFORE SMT. BEENA A PILLAI, JUDICIAL MEMBER
AND SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No. 2850/Del/2015
AY: 2011-12**

DCIT Rohtak Circle, Rohtak.	vs.	KLA India Public Ltd. 21/3, Ground Floor, Geeta Mandir Marg, Near Rajinder Nagar, New Delhi. AABCK7701L
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(Appellant)

(Respondent)

Appellant by : Smt. Naina Soin Kapila, Sr. DR
Respondent by : Sh. Piyush Kamal, Adv.
Sh. Gautam jain, Adv.
Sh Lalit Mohan, CA

Date of Hearing : 24/01/2019

Date of Pronouncement: 29/01/2019

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Present appeal has been filed by revenue against order dated 09/03/15 passed by Ld.CIT (A), Rohtak, on following grounds of appeal:

1. *“On the facts and circumstances of the case, the Ld. CIT(A) has erred in law and in facts in deleting the addition amounting to Rs. 2,48,79,650/- made by the AO following the information received from the DDIT(Inv.), Unit VI(2), Delhi on the issue that the company had introduced share application money from the accommodation entry providers.*
2. *On the facts and circumstances of the case, the Ld.CIT(A) has erred in law and in facts in deleting the above said addition mere relying on the submission filed by the assessee that all transactions were made through banking channel and all*

documents were produced by the assessee related to share transactions. Thus, CIT(A) has failed to appreciate the findings of AO and Investigation Wing.

3. The applicant craves leave to add, amend, alter, modify, delete and or change any of the above grounds on or before the date of hearing.”

2. At the outset, Ld. Counsel brought to the notice of this bench that grounds raised by revenue does not arise either out of assessment order, or from order passed by Ld.CIT(A). He submitted that entire basis of addition in assessment order Ld. CIT(A) was on GP rate declared by assessee, whereas grounds raised before this Tribunal is on accommodation entries.

3. Ld.Sr.DR could not controvert afore stated submissions made by Ld. Counsel.

We, accordingly, dismissed appeal filed by revenue *in limine*.

In the result appeal filed by revenue stands dismissed.

Order pronounced in the open court on 29/01/2019

Sd/-

**(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

Sd/-

**(BEENA A PILLAI)
JUDICIAL MEMBER**

Dated: 29.01.2019

*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	25/01/2019
Date on which the typed draft is placed before the dictating Member	25/01
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	29/01
Date on which the fair order comes back to the Sr. PS/PS	30/01
Date on which the final order is uploaded on the website of ITAT	30/01
Date on which the file goes to the Bench Clerk	30/01
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	