



**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

The above captioned two separate appeals by two different assesseees are preferred against the order of the Id. CIT(A) - 27, New Delhi dated 30.06.2022 pertaining to A.Y. 2014-15.

2. Since the underlying facts in issues in both the appeals are identical, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. Representatives of both the sides agreed to consider the facts of ITA No. 1746/DEL/2022 wherein the grounds of appeal read as under:

*“1(i) That on the facts and circumstances of the case, the Ld. CIT(A) was not justified in upholding the validity of assessment order u/s 153A r.w.s. 143(3) dated 09/07/2021 even though the notice u/s 153A and consequential assessment is illegal and void-ab-initio in the absence of any incriminating material.*

*(ii) That this is a case of completed/unabated assessment on the date of search on 04/01/2019 and in absence of seizure or discovery of any incriminating material from the premises of the appellant, the action u/s 153A of the Income Tax Act, 1961 is contrary to the scheme and settled legal position.*

*(iii) That there being separate and independent panchnama in the case of the firm and the appellant and the alleged document forming the basis of the assessment proceedings u/s 153A having been found from premises of the firm, the proceedings u/s 153A in the case of the appellant on the basis of such third party document is invalid and without jurisdiction.*

*(iv) That the firm and the appellant partner are separate legal entity under the provisions of the Income Tax act, 1961 and there being independent search action u/s 132 on respective premises of the parties, the Ld. CIT(A) has misdirected himself by treating the firm and the partners as one for the purpose of proceedings u/s 153A in total disregard to specific provisions contained in section 153C of the Income Tax Act, 1961.*

*2(i) That in any case, the so called rough sheet bearing Page 22, Annexure-03 being a dumb document having no evidentiary value and cannot be considered as incriminating material, the assumption of jurisdiction u/s 153A on the basis of said sheet is illegal, improper and not sustainable under the law.*

*(ii) That there being no case of any alleged cash payment and the document found from search being an unsigned, unsubstantiated dumb document having no evidentiary value, the addition u/s 69 is highly arbitrary not sustainable on facts.*

*(iii) That the initiation of proceedings u/s 153A being without application of mind to the facts of the case and scope of proceedings u/s 153A, the Ld. CIT(A) was not justified in upholding the validity of order u/s 153A of the Income Tax Act, 1961.*

*3(i) That on facts and circumstances of the case, the Ld. CIT(A) was not justified in confirming addition of Rs. 6,50,00,000 u/s 69 on the alleged ground of unexplained investment being cash payment dehors evidence of any undisclosed income or existence or use of cash by payee who has also been searched simultaneously.*

*(ii) That in absence of any corroborative evidence or adverse material in support of allegation of cash payment, the addition is wholly based on conjectures and surmises.*

*(iii) That the cash transaction mention on the seized dumb documents being hypothetical and not acted upon, the presumption of unexplained cash payment is misconceived and purely on mechanical basis.*

*4(i) That the observation of Ld. CIT(A) regarding FMV of the property and payment of cash to Mrs. Saloni Punihani being difference between the FMV and book value is imaginary, out of context and not based on any evidence or material and as such there is no basis for any such presumption on part of the CIT(A).*

*(ii) That the Ld. CIT(A) while upholding the addition failed to consider and appreciate clarification vide amendment deed to memorandum of family arrangement and as such the adverse inference is misconceived and not in conformity with legal principles.*

*(iii) That in absence of any incriminating material, the Ld. CIT(A) was not justified in upholding of addition u/s 69 which is contrary to*

*the scheme of section 153A and same is invalid and without jurisdiction.*

*5. That on the facts and circumstances of the case, the addition u/s 69 and invocation of section 115BBE of the Income Tax Act, 1961 is illegal and not sustainable on facts and under the law.*

*6. That on the facts and circumstances of the case, the Ld. CIT(A) has erred in upholding the validity of the order u/s 153A r.w.s 143(3) even though the same was passed without proper approval u/s 153D of the Income Tax Act, 1961.*

*7. That the orders passed by lower authorities are not justified on facts and same are bad in law.*

*8. That the appellant craves leaves to add, alter, amend, forgo any of the grounds of appeal at the time of hearing.”*

4. Briefly stated, the facts of the case are that a search and seizure, and survey operation u/s 132/133A of the Income-tax Act, 1961 [the Act, for short] were conducted on 04.01.2019 and on subsequent dates in the case of the captioned assesseees alongwith other cases of Punihani Group of cases at various residential and business premises.

5. The entire quarrel revolves around a seized document being “Receipt in full discharge of claim against Farm House at Gadaipur” and receipt against payment of Farm House.

6. The first receipt was found from the premises B-114, Okhla Industrial Area, Phase - 1, New Delhi which is the business office of M/s Punihani International and the second receipt relates to the payments made by Shri Narinder Singh Punihani totaling to Rs. 1.75 crores and balance payment of Rs. 6.25 crores.

7. As mentioned above, the first receipt was found from the business premises of the firm M/s Punihani International. The present assessee is a partner of the said firm. It would be imperative to understand the legal status of a 'partnership firm' and a 'partner'.

8. The Hon'ble Supreme Court in the case of CIT Vs. A.W Figgies & Co. 24 ITR 405 had the occasion to consider this aspect and held as under:

*“It is true that under the law of partnership a firm has no legal existence apart from its partners and it is merely a compendious name to describe its partners but it is also equally true that under that law there is no dissolution of the firm by the mere incoming or outgoing of partners. A partner can retire with the consent of the other partners and a person can be introduced in the partnership by the consent of the other partners. The reconstituted firm can carry on its business in the same firm's name till dissolution. The law with respect to retiring partners as enacted in the [Partnership Act](#) is to a certain extent a compromise between the strict doctrine of English*

*common law which refuses to see anything in the firm but a collective name for individuals carrying on business in partnership and the mercantile usage which recognizes the firm as a distinct person or quasi corporation. But under the [Income-tax Act](#) the position is somewhat different. A firm can be charged as a distinct assessable entity as distinct from its partners who can also be assessed individually. [Section 3](#) which is the charging section is in these terms: Where any [Central Act](#) enacts that income-tax shall be charged for any year at any rate or rates tax at that rate or those rates shall be charged for that year in accordance with, and subject to the provisions of, this Act in respect of the total income of the previous year of every individual, Hindu undivided family, company and local authority, and of every firm and other association of persons or the partners of the firm or the members of the association individually."*

9. From the above, it is clear that in so far as Income tax assessments are concerned, a 'partnership firm' and a 'partner' are distinct entities, which means that any document found from the business premises of a partnership firm cannot, *ipso facto*, mean that the same was found from the possession of a partner.

10. There is no dispute that the impugned document, around which the quarrel revolves, was found from the business premises of the firm M/s Punihani International.

11. A reverse situation was considered by the Hon'ble Bombay High Court in the case of Tirupati Oil Corporation 248 ITR 194 wherein the quarrel was in respect of undisclosed income of a partner treated as undisclosed income of the firm and the Hon'ble Bombay High Court held as under:

*“The short point which arises for consideration in the present matter is whether the -undisclosed income of a partner can be treated as undisclosed income of the firm for the purposes of Chapter XIV-B of the Income-tax Act, 1961.*

*The facts of this appeal are as follows : A search operation under section 132 of the Act was carried out at the residences of the partner pursuant to which notice under section 158BC of the Income-tax Act was issued to the firm on August 5, 1996, requiring the assessee-firm to furnish its return of income for the block period in question. The Assessing Officer came to the conclusion that since a partnership firm is not a legal entity the assessee-firm was liable with regard to the material detected at the residence of its partner. The Tribunal in appeal, however, rightly came to the conclusion that under the Income-tax Act, a registered firm is a taxable unit and If the Assessing Officer wanted to proceed under Chapter XIV-B of the Income-tax Act with regard to the undisclosed income of the partner for the purposes of making block assessment on the assessee-firm, then the Assessing Officer was required to invoke section 158BD which has not been done in the present case and, therefore, the block assessment made on the firm without following the procedure under section 158BD66 was bad in law. We do not find any error of law in the judgment of the Tribunal.*

*No substantial question of law, in any event, arises. Hence, the appeal is dismissed.”*

12. The alleged document reads as under:

*“We the undersigned legal heirs of late Shri Kulbir Singh Punihani hereby testify that we have examined all the documents in connection with the Farm House situated at F-5, Radhey Mohan Drive, Gadaipur, Mehrauli which originally belonged to Late Shri Kulbir Singh Punihani having 10% share in the said Farm House and found the same correct. And we hereby severally acknowledge to have this day received from Mr. Tarlok Singh Punihani one of the partner of M/s Punihani International a sum of Rs. 8,00,00,000/- [Rs. 8 crores] only for relinquishing 50% share from the aforesaid 10% in favour of Mr. Tarlok Singh Punihani.*

*The details of payment is as follows:*

<i>Cash</i>	<i>6,50,00,000.00</i>
<i>Ch. No. 123053 dt. 10.06.2013</i>	<i>75,00,000.00</i>
<i>Ch. No. 123054 dt. 15.06.2013</i>	<i>75,00,000.00</i>

*Cheques are drawn on Oriental Bank of Commerce, Greater Kailash II, New Delhi 110048.*

*We further certify that the payment of respective share of the Farm House in full discharge of all our respective claims and demand for relinquishing our shares as mentioned above.*

*Signed*

*Mr. Tarlok Singh Punihani*

*Ms. Jaswani Kaur [Mother]*

*Ms. Saloni Punihani [Wife]*

*Ms. Sumeet Oberai [Daughter]*

*Ms. Simmarjeet Punihani [Daughter]*

*Ms. Jasmine Punihani [Daughter]*

*Witness.”*

13. The bone of contention is that the alleged payment of Rs. 6.50 crores in cash, with the two payments made by cheques were found to be reflected in the bank statement and the Assessing Officer/ld. CIT(A) presumed that the payment of Rs. 6.50 crores in cash was also made by the assessee for effecting the relinquishment of 50% of shares in the Farm House situated at F-5, Radhey Mohan Drive, Gadaipur, Meharauli.

14. The above document is unsigned and it can be seen that there are four legal heirs of the deceased Late Shri Kulbir Singh Punihani. Most surprisingly, none of the legal heirs have been examined by the Assessing Officer in respect of the alleged receipt of Rs. 6.50 crores by them for the alleged relinquishment of shares in the said Farm House.

15. We have given thoughtful consideration to the assessment order but fail to find any reference to any partnership deed of the firm in which the deceased Late Shri Kulbir Singh Punihani was a partner alongwith his brothers. We do not know what the relevant clauses of

the partnership deed are relating to the demise of any working partner. Therefore, we are not in a position to understand what would be the fate of a partnership firm on the demise of a partner.

16. There is no dispute that the partner Late Shri Kulbir Singh Punihani died somewhere in August 2011. Therefore, logically, any relinquishment of shares in the partnership firm/partnership asset would have taken after the demise of Late Shri Kulbir Singh Punihani i.e., 2011 and we are in A.Y. 2014-15. Therefore, it is not understandable why the alleged payment, as presumed by the Assessing Officer/ld. CIT(A) were made after three years.

17. As mentioned elsewhere, none of the legal heirs of Late Shri Kulbir Singh Punihani were examined by the Assessing Officer nor there is any documentary evidence brought on record to suggest any enquiry made from Smt. Saloni Punihani w/o Late Shri Kulbir Singh Punihani. On the contrary, we find an affidavit of Smt. Saloni Punihani exhibited at pages 27 to 35 of the paper Book and the same reads as under:

***“I Saloni Punihani wife of Late Shri Kulbir Singh Punihani resident of Block-8, 5<sup>th</sup> Floor, Aralias DLF City, Phase-5, Gurugram, Haryana do hereby solemnly affirm and state that:***

1. *The property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030, was acquired by M/s. Punihani International.*
2. *After the death of my husband Shri Kulbir Singh Punihani I was taken aback by shock and was under the misbelief that my late husband had a share in property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030 which was then owned by M/s. Punihani International wherein my late husband and his brothers Shri Tarlok Singh Punihani, Shri Narinder Singh Punihani and Shri Amarjeet Singh Punihani were partners.*
3. *Amidst this misbelief I approached the surviving brothers of my late husband to liquidate my late husband's share in F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli. To placate my claims a memorandum family arrangement dated 02-01-2012 was drawn. Later an addendum dated 31-12-2013 to the said memorandum of family arrangement was executed for removal of inconsistencies in the stated memorandum of family arrangement.*
4. *After the demise of my husband Shri Kulbir Singh Punihani his outstanding capital balance in the books of M/s. Punihani International was transferred to my loan account which was repaid by M/s. Punihani International over the period of time.*
5. *Subsequently, I approached Shri Tarlok Singh Punihani and Shri Narinder Singh Punihani for financial assistance and assured them I have no objection if the property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli is sold by M/s. Punihani International. Shri Tarlok Singh Punihani and Shri Narinder Singh Punihani agreed to my proposal and advanced unsecured loans to me in their individual*

*capacities through proper banking channel as per my needs. A statement showing details of funds advanced by Shri Tarlok Singh Punihani and Shri Narinder Singh Punihani to me is as under:*

Shri Tarlok Singh Punihani			Shri Narinder Singh Punihani		
Date	Mode	Amount (Rs.)	Date	Mode	Amount (Rs.)
Unsecured loans received			Unsecured loans received		
03-03-2012	Banking channel	50,00,000/-			
30-03-2013	Through M/s. Punihani International	3,40,302/-	30-03-2013	Through M/s. Punihani International	3,26,123/-
31-07-2013	Banking channel	1,66,00,000/-	23-11-2013	Banking channel	40,00,000/-
31-07-2013	Banking channel	75,00,000/-	27-11-2013	Banking channel	40,00,000/-
11-09-2013	Banking channel	75,00,000/-	12-12-2013	Banking channel	40,00,000/-
19-09-2013	Banking channel	1,66,00,000/-			
17-12-2013	Banking channel	20,00,000/-			
Repayments made			Repayments made		
16-03-2013	Banking Channel	15,70,860/-			
17-09-2013	Banking Channel	1,41,00,000/-			
24-02-2015	Banking Channel	50,00,000/-	24-02-2015	Banking Channel	50,00,000/-
30-05-2015	Banking Channel	50,00,000/-			
16-03-2015	Banking Channel	25,00,000/-			
Net due as at 31-03-2019		2,73,69,442/-	Net due as at 31-03-2019		73,26,123/-

6. *Neither Shri Tarlok Singh nor Shri Narinder Singh ever advanced any sum to Smt. Saloni Punihani in cash.*
7. *As at 31 -03-2019 I owe a sum of Rs. 2,73,69,442/- to Shri Tarlok Singh Punihani.*
8. *As at 31 -03-2019 I owe a sum of Rs. 73,26,123/- to Shri Narinder Singh Punihani.*

#### VERIFICATION

*I, the above-named deponent do hereby verify that the contents of this affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed therein.*

*Verified at Delhi on day of April, 2021”*

18. From the above affidavit, it is clear that capital account of Late Shri Kulbir Singh Punihani was transferred to loan account of Smt. Saloni Punihani and which was subsequently paid by the firm over a period of time. It is also clear from the afore-stated affidavit that cheque payments found in the alleged receipt was loan amount given by Shri Tarlok Singh and Shri Narinder Singh to Smt. Saloni Punihani in their individual capacity. There is a categorical mention that neither Shri Tarlok Singh nor Shri Narinder Singh advanced any sum in cash.

19. As mentioned elsewhere, there is not even a whisper about these affirmations made by Smt Saloni Punihani in the assessment order. We are of the considered view that the entire assessment and order of the first appellate authority have been made only on presumptions, surmises and conjectures, there being no supportive/conclusive evidence to justify the impugned addition.

20. The affidavit of the assessee at pages 34 and 35 of the paper book also need special mention and the same read as under:

***“I Tarlok Singh Punihani son of Late Shri Didar Singh Punihani resident of F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030 do hereby solemnly affirm and state that:***

1. *The property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030, was acquired by M/s. Punihani International.*
2. *After the death of our brother Shri Kulbir Singh Punihani, his wife Smt. Saloni Punihani was taken aback by shock and was under the misbelief that her late husband had a share in property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030 which was then owned by M/s. Punihani International wherein my late brother, I and my other brothers Shri Narinder Singh Punihani and Shri Amarjeet Singh Punihani were partners.*
3. *Late Shri Kulbir Singh Punihani and his heirs Smt. Saloni Punihani and their daughters Smt Sumeet Obhrai, Ms. Simmerjit Punihani and Ms. Jasmine Punihani never held any share in the property situated at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli. However, to placate the claims of Smt. Saloni Punihani a memorandum family arrangement dated 02-01-2012 was drawn. Later an addendum dated 31-12-2013 to the said memorandum of family arrangement was executed for removal of inconsistencies in the stated memorandum of family arrangement.*
4. *After the demise of my brother Kulbir Singh Punihani his outstanding capital balance in the books of M/s. Punihani International was transferred to Smt. Saloni Punihani's loan account which was repaid by M/s. Punihani International over the period of time.*
5. *Subsequently, Smt. Saloni Punihani approached me and my brother Shri Narinder Singh Punihani for financial assistance and assured us that she has no objection if the property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli is sold by Ms. Punihani*

*International. We agreed to the proposal of Smt. Saloni Punihani, I and my brother Shri Narinder Singh Punihani in our individual capacities advanced unsecured loans to Smt. Saloni Punihani through proper banking channel as per her needs. A statement showing details of funds advanced by me to Smt. Saloni Punihani and the repayments received from her is as under*

Funds advanced			Repayments received		
Date	Mode	Amount (Rs.)	Date	Mode	Amount (Rs.)
03-03-2012	Banking channel	50,00,000			
30-03-2013	Through M/s. Punihani International	3,40,302/-			
31-07-2013	Banking channel	1,66,00,000/-	16-03-2013	Banking Channel	15,70,860
31-07-2013	Banking channel	75,00,000/-	17-09-2013	Banking Channel	1,41,00,000
11-09-2013	Banking channel	75,00,000/-	24-02-2015	Banking Channel	50,00,000
19-09-2013	Banking channel	1,66,00,000/-	30-05-2015	Banking Channel	50,00,000
17-12-2013	Banking channel	20,00,000/-	16-03-2015	Banking Channel	25,00,000/-

6. *I and my brothers Shri Narinder Singh Punihani and Shri Amarjeet Singh Punihani acquired property at F-5 Radhey Mohan Drive, Bandh Road, Gadaipur, Mehrauli, New Delhi-110030 through three sale deeds dated 02-03-2015 from M/s. Punihani International wherein Smt. Saloni Punihani acted as the authorised signatory.*
7. *Neither me nor my brother ever advanced any sum to Smt. Saloni Punihani in cash.*
8. *As at 31 -03-2019 Smt. Saloni Punihani owes a sum of Rs. 2,73,69,442/- to me.*
9. *Apart from the above I never entered into any transaction with Smt. Saloni Punihani.*

#### VERIFICATION

*I, the above-named deponent do hereby verify that the contents of this affidavit are true and correct to the best of my knowledge and belief and nothing has been concealed therein.*

*Verified at Delhi on day of April, 2021”*

21. Once again, we find that there is no adverse inference drawn by the Assessing Officer/ld. CIT(A) in respect of this affidavit also.

22. The allegation by the Revenue that Shri Narinder Singh Punihani paid Rs. 6.25 crores and the assessee Shri Tarlok Singh Punihani paid Rs. 6.50 crores to Smt. Saloni Punihani for relinquishing her share in the impugned property, which means that Smt. Saloni Punihani received a sum of Rs. 12.75 crores in cash for relinquishing her share. However, the valuation report placed at page 74 of the paper Book shows that the value of the land as on 10.08.2011 was Rs. 2.10 crores. Therefore, we fail to understand why would someone pay Rs. 12.75 crores for a property which is valued at Rs. 2.10. crores?

23. Moreover, the balance sheet, immediately after the death of Shri Kulbir Singh Punihani as on 31.03.2012 shows the farm house as the asset of the firm and after the death of Shri Kulbir Singh Punihani, the asset remained with the firm. Therefore, we do not understand why the appellants would pay Smt Saloni Punihani a sum of Rs. 12.75 crores in cash for an asset which is the property of the partnership firm wherein they are partners.

24. As per the balance sheet on 31.03.2012 which is drawn after the death of Shri Kulbir Singh Punihani has capital account in the name of Shri Tarlok Singh Punihani, Narinder Singh Punihani and Shri Amarjeet Singh Punihani and capital account of Shri Kulbir Singh Punihani was transferred to Smt. Saloni Punihani, wife of the assessee, and is reflected under the head “unsecured loan”, which means that all that the firm owes to the erstwhile partner is the unsecured loan which was repaid subsequently by the partnership firm.

25. In light of these facts, the impugned additions do not have any legs to stand on.

26. The above mentioned facts can be looked upon from another legal angle. The undisputed fact is that the alleged documents were found from the business premises of the partnership firm M/s Punihani International. Assessments of the assessee are unabated assessments on the date of search, which means that the ratio laid down by the Hon'ble Delhi High Court in the case of Kabul Chawla in 380 ITR 573 and Meeta Gutgutia Prop. M/s. Ferns N Petals in ITA No.306 to 308/2017 dated 25.05.2017 squarely apply. The relevant findings of the Hon'ble High Court read as under:

*"37. On a conspectus of Section 153A(1) of the Act, read with the provisos thereto, and in the light of the law explained in the aforementioned decisions, the legal position that emerges is as under:*

*i. Once a search takes place under Section 132 of the Act, notice under Section 153 A (1) will have to be mandatorily issued to the person searched requiring him to file returns for six AYs immediately preceding the previous year relevant to the AY in which the search takes place.*

*ii. Assessments and reassessments pending on the date of the search shall abate. The total income for such AYs will have to be computed by the AOs as a fresh exercise.*

*iii. The AO will exercise normal assessment powers in respect of the six years previous to the relevant AY in which the search takes place. The AO has the power to assess and reassess the 'total income' of the aforementioned six years in separate assessment orders for each of the six years. In other words there will be only one assessment order in respect of each of the six AYs "in which both the disclosed and the undisclosed income would be brought to tax".*

*iv. Although Section 153 A does not say that additions should be strictly made on the basis of evidence found in the course of the search, or other post-search material or information available with the AO which can be related to the evidence found, it does not mean that the assessment "can be arbitrary or made without any relevance or nexus with the seized material. Obviously an assessment has to be made under this Section only on the basis of seized material."*

*v. In absence of any incriminating material, the completed assessment can be reiterated and the abated assessment or reassessment can be made. The word 'assess' in Section 153 A is relatable to abated proceedings (i.e. those pending on*

*the date of search) and the word 'reassess' to completed assessment proceedings.*

*vi. Insofar as pending assessments are concerned, the jurisdiction to make the original assessment and the assessment under Section 153A merges into one. Only one assessment shall be made separately for each AY on the basis of the findings of the search and any other material existing or brought on the record of the AO.*

*vii. Completed assessments can be interfered with by the AO while making the assessment under Section 153 A only on the basis of some incriminating material unearthed during the course of search or requisition of documents or undisclosed income or property discovered in the course of search which were not produced or not already disclosed or made known in the course of original assessment."*

*38. The present appeals concern A.Ys 2002-23, 2005-06 and 2006-07. On the date of the search the said assessments already stood completed. Since no incriminating material was unearthed during the search, no additions could have been made in the income already assessed."*

27. Considering the facts of the case in totality, in light of the judicial decisions discussed hereinabove, we do not find any merit in the impugned additions and, therefore, we direct the Assessing Officer to delete the impugned additions from the hands of both the appellants under consideration.

28. Before parting, the assessee has also challenged the assessment claiming that the same was passed without proper approval u/s 153D of the Act. This ground was not seriously contested by the ld. counsel for the assessee . Therefore, the same is dismissed as not pressed.

29. In the result, the appeals of the assesseees in ITA Nos. 1745 & 1746/DEL/2022 are partly allowed.

The order is pronounced in the open court on 10.03.2023.

Sd/-

**[ANUBHAV SHARMA]  
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 10<sup>th</sup> March, 2023.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
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	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	