

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

Before Sh. C. M. Garg, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1318/Del/2019 : Asstt. Year : 2010-11

ITA No. 1319/Del/2019 : Asstt. Year : 2011-12

ITA No. 1320/Del/2019 : Asstt. Year : 2012-13

ITA No. 1321/Del/2019 : Asstt. Year : 2013-14

ITA No. 1322/Del/2019 : Asstt. Year : 2014-15

ITA No. 1323/Del/2019 : Asstt. Year : 2015-16

ITA No. 1324/Del/2019 : Asstt. Year : 2016-17

Sh. Anand Kumar Jain, C-9/46, Sector-8, Rohini, New Delhi-110085	Vs.	ACIT, Central Circle-26, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAEPJ1642F		

ITA No. 2888/Del/2019 : Asstt. Year : 2010-11

ITA No. 2889/Del/2019 : Asstt. Year : 2011-12

ITA No. 2890/Del/2019 : Asstt. Year : 2012-13

ITA No. 2891/Del/2019 : Asstt. Year : 2013-14

ITA No. 2892/Del/2019 : Asstt. Year : 2014-15

ITA No. 2893/Del/2019 : Asstt. Year : 2015-16

ITA No. 2894/Del/2019 : Asstt. Year : 2016-17

ACIT, Central Circle-26, New Delhi	Vs.	Sh. Anand Kumar Jain, C-9/46, Sector-8, Rohini, New Delhi-110085
(APPELLANT)		(RESPONDENT)
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CORRIGENDUM

The order dated 28.04.2023 was a common order for the appeals filed by the assessee and the Revenue for Assessment Years 2010-11 to 2016-17 whereby Appeals filed by the assessee were allowed and the Appeals filed by the Revenue

have been dismissed. However on going through the same, it is noticed that in the body of the order passed by us certain inadvertent mistake apparent from records have occurred. Accordingly, this corrigendum order is being passed to correct & rectify these mistakes.

ITA No 2888/Del/2019 : A.Y. 2010-11 (Revenue Appeal)

This appeal was filed by Revenue for assessment year 2010-11 and the same stood already disposed of vide order dated 16.2.2023 as dismissed on account of low tax effect. Hence reference to said appeal in the order dated 28.04.2023 was a mistake. Accordingly by this corrigendum the ITA No 2888/Del/2019 mentioned on first page of the order dated 28.04.2023 is deleted and reference to "ITA No 2888/Del/2019 to ITA No 2894/Del/2019" appearing at each page of the order as sub title is modified as "2889/Del/2019 to ITA 2894/Del/2019".

Further reference in para 5 on page 9 " Since the issue involved in ITA No 2888/Del/2019" is modified as "Since the issue involved in ITA No 2889/Del/2019"

ITA No. 2891 to 2894/Del/2019

The Revenue in the above appeals has raised Ground No 2 regarding deletion of protective addition by the CIT (A). The findings on these ground has inadvertently been left out in the order. Accordingly para 28 on page 25 of the order is substituted as under:-

"Protective Addition IT No. 2890 to 2894/Del/2019, A.Y. 2012-13 to A.Y. 2016-17

28. The Id. CIT (A) has deleted the protective addition in all these years by holding that these companies from whom funds were received by the appellant have been treated as shell companies, operated and managed by the appellant and his brother. From the operation and management of these shell companies, the appellant and his brother had earned undisclosed commission in lieu of providing accommodation entries which has been taxed in the hands of the appellant and his brother as commission income. On this basis, the Id. CIT (A) held that no further addition is justified. And he accordingly deleted the protective addition. Having gone through the reasoning of the Id. CIT (A), we are in agreement with the findings of the Id. CIT (A). Having held these companies as shell companies being operated and managed by the appellant and his brother and having taxed the commission income on such accommodation entries, there is no justification for making protective addition in the hands of the appellant and his brother. Accordingly, we are unable to see any reason to take a different view and thus, we uphold the action of the Id. CIT (A) deleting protective addition in all these appeals and this ground of the Revenue in these appeals is dismissed.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 06/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR