

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'H': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SHRI KUL BHARAT JUDICIAL MEMBER**

**ITA No:- 1980/Del/2021  
(Assessment Year: 2014-15)**

ACIT, Central Circle-17.	Vs.	M/s Vinod Karsanbhai Patel, New Delhi.
<b>PAN No:</b> AACPP0956G		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Revenue by** : Ms. Sapna Bhatia, CIT (DR)  
**Assessee by** : Shri Nirbhay Mehta, Adv.

**Date of Hearing** : 30.08.2023  
**Date of Pronouncement** : 30.08.2023

**ORDER**

**PER N.K. BILLAIYA, AM**

This appeal by the Revenue is preferred against the order of the CIT(Appeals)-27, New Delhi, dated 31.08.2021 pertaining to AY 2014-15. The Grievance of the Revenue reads as under:

"01: *That the Ld CIT(A) has erred in law in relying on the ratio held in Kabul Chawla ITA No. 709/2014 Dated 28.08.2015 (Delhi) in holding that completed assessment cannot be interfered by the AO without incriminating materials and completely ignoring the fact that for making the assessment u/s 153A of the Act, 1961, the Income Tax Act does not stipulate any such conditionality on A.O.*

02. *That the Ld.CIT(A) has erred in law in ignoring the judgement of the Hon'ble Kerla High Court in the case of Mr. K.N Gopa Kumar Vs CIT Central (2017) 3901TR131. Mr. KP Ummer Vs CIT vide order dated 19.02.2019 and CIT Vs P Sasi Kumar wherein it is clearly held by the Hon'ble Court that the condition of incriminating material found and seized is not mandatory for making additions u/s 153A of the IT Act.*
03. *That the Ld CIT(A) has erred on facts and in law in quashing the assessment on technical grounds and not deciding on the various issues on merits.*
04. *That the Id. CIT(A) erred in law and on facts in deleting the addition of Rs 3,65,00,000/- on account of Unsecured Loans without properly appreciating the facts and circumstances of the case.*
05. *That the Id. CIT(A) erred in law and on facts in deleting the addition of Rs. 3,07,810/- on account of Disallowance of expenses without properly appreciating the facts and circumstances of the case.*
06. *That the Id. CIT(A) erred in law and on facts in deleting the addition of Rs. 2,80,00,000/- on account of Unexplained Credits without properly appreciating the facts and circumstances of the case.*
07. (a) *The order of the Hon'ble CIT(A) is erroneous and not tenable in law and on facts.*  
*(b) The appellant craves leave to add, alter or amend any/all of the grounds of appeal before or during the course of the hearing of the appeal."*

2. Representatives of both parties were heard at length. The case was carefully perused. We find that return income of the assessee at Rs. 43,58,439/- was assessed at Rs. 6,91,66,249/- after making addition to the tune of Rs. 6,48,07,810/.

3. We have carefully perused the underlined facts in the issues resulting into the impugned addition. We find that the entire additions made by the AO are devoid of any reference to any incriminating material found at the time of search. Therefore, the ratio laid-down by the Hon'ble Delhi High Court in the case of Kabul Chawla 61 taxman.com

41, squarely apply which has been rightly followed by the first appellate authority which calls for no interference from us.

4. In the result, appeal of the Revenue is dismissed.

Order pronounced in the Open Court on 30.08.2023

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

Dated: 30/08/2023.

Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI