

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Anubhav Sharma, Judicial Member**

**ITA No. 6551/Del/2017 : Asstt. Year: 2008-09
ITA No. 6552/Del/2017 : Asstt. Year: 2009-10
ITA No. 6553/Del/2017 : Asstt. Year: 2010-11
ITA No. 6554/Del/2017 : Asstt. Year: 2011-12**

ACIT, Central Circle-26, New Delhi-110055	Vs	Sanjay Dalmia, 2 nd Floor, Indraprakash Building, 21, Barakhmaba Road, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADPD9438N		

**Assessee by : None
Revenue by : Sh. Javed Akhtar, CIT-DR**

Date of Hearing: 05.02.2024	Date of Pronouncement: 16.04.2024
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ORDER

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

The present appeals have been filed by the Revenue against the orders of Id. CIT(A)-29, New Delhi dated 11.08.2017.

2. Since, the issue involved in all these appeals are similar, they were heard together and being adjudicated by a common order. In ITA No. 6551/Del/2017, following grounds have been raised by the Revenue:

"1. That on the facts and in the circumstances of the case the Ld. CIT(A) has erred in law and on facts in deleting the addition of Rs. 43,97,038/- made by the AO on account of undisclosed interest income on the undisclosed deposits of Rs. 10.99 crore in HSBC Bank, Geneva without appreciating the fact that the assessee had not submitted any details regarding the same during the assessment proceedings or appellate proceedings.

2. That the grounds of appeal are without prejudice to each other."

3. On going through the record, we find that the Id. CIT(A) has deleted the addition made on protective basis citing that the additions in substantive capacity have been dealt in the case of Sh. Anurag Dalmia and protective additions have been made in the case of the assessee. The Id. DR could not bring on record anything contrary to the observation of the Id. CIT(A). Hence, the protective additions made in the case of the assessee are liable to be deleted.

4. The order of the Id. CIT(A) is hereby confirmed.

5. In the result, the appeals of the Revenue are dismissed.
Order Pronounced in the Open Court on 16/04/2024.

Sd/-
(Anubhav Sharma)
Judicial Member

Sd/-
(Dr. B. R. R. Kumar)
Accountant Member

Dated: 16/04/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR