

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

**BEFORE SHRI G. S. PANNU, VICE PRESIDENT AND  
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**I.T.A. Nos. 5966 & 5967/Del/2015  
(Assessment Years : 2005-06 & 2006-07)**

M/s. South Asian Hospitality Services (P.) Ltd., 40/43, Second Floor, Chitranjan Park, New Delhi	Vs.	DCIT Central Circle – 4 New Delhi
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**PAN: AAGCS 7752 N**

**(Appellant) .. (Respondent)**

<b>Appellant by :</b>	Shri V.K. Aggarwal, A.R. Shri Anubhav Sharma, C.A.
<b>Respondent by :</b>	Ms. Rishpal Bedi, CIT-D.R.

<b>Date of Hearing</b>	04.07.2024
<b>Date of Pronouncement</b>	26.07.2024

ORDER

**PER MS. MADHUMITA ROY – JUDICIAL MEMBER :**

Both the appeals filed by the assessee are directed against the orders both dated 12.01.2015 passed by the Commissioner of Income Tax (Appeals)-30, New Delhi under Section 250(6) of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') arising out of the order

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dated 28.12.2007 passed by the Learned DCIT, Central Circle –4, New Delhi under Section 153A(b) and 143(3)/153A(b) of the Act for Assessment Years 2005-06 & 2006-07 respectively.

2. Since both the matters relate to the same assessee, these are heard analogously and are being disposed of by this common order.

3. By way of an application dated 29.09.2023, the assessee has filed additional grounds in the following manner:

1. *“The Ld. CIT (A) has grossly erred on facts as well as in law in upholding the assessment order which is ex-facie illegal, arbitrary and without jurisdiction as it has been passed u/s 153A(b) of the IT Act, 1961 inspite of the fact that search was not conducted in the case of the appellant as is evident from the assessment order itself.*
2. *Without prejudice to the above, even if it is presumed that the assessment order is u/s 153C still the Ld. CIT (A) has grossly erred on facts as well as in law in upholding the assessment order which is ex-facie illegal, arbitrary and without jurisdiction as notice u/s 153A/153C was issued without any satisfaction note from the Ld. AO of the searched person as is evident from the assessment order itself.”*

4. At the time of hearing of the matter, the Learned Counsel appearing for the assessee submitted before us as no search was conducted in the case of the appellant, the order passed under Section 153A(b) of the Act is bad in law and that the order impugned passed by the Learned CIT(A) upholding the assessment order is not sustainable. We do not find from the records available before us and also from the

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order passed by the Learned CIT(A) that this particular ground has been agitated by the assessee before the said Authority. The order impugned, in our considered opinion, cannot be said to be null and void as the Learned CIT(A) cannot be expected to decide the issue which has not been raised before him. In that view of the matter, we do not find any reason to entertain this particular ground raised before us by the assessee by way of an additional ground. Hence, the same is rejected.

**ITA No.5966/Del/2015 for A.Y. 2005-06 has taken as a lead case:**

5. The assessee has challenged the additions made by the authorities below of Rs.1,00,99,380/- (3,00,000 + 1,00,000 + 11,800 + 2,89,769 + 47,97,811) on the basis of loose papers seized during the course of search.

6. The brief fact leading to the case is this that a search & seizure operation was carried out on 22.09.2005 under Section 132 of the Act at the premises of the directors & employees of the Omaxe Group and the Pearl Group. The residential premises of Shri Pravin Juneja, the Director Finance of the Omaxe Group of Companies lying and situated at E-47, GK-II, New Delhi was also covered under Section 132 of the Act. Several documents relating to sale and purchase of properties were found during the course of search some of which have been carried out in the name of the companies in which Shri Pravin Juneja or his family

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members were the directors. Relevant to mention, that the assessee before us was one of these companies. Notice under Section 153A/153C of the Act was issued on 07.11.2007 whereupon return declaring loss of Rs.2,43,900/- was filed by the assessee on 07.12.2007 along with the computation of book profit in terms of provision of Section 115JB of the Act. As documents were found and seized from the residence of the directors of the assessee company, the assessee was directed to furnish the reply to the queries raised and points specifically asked by the Revenue through its director in the following manner:

- “(i) Explain the nature of this document.*
- (ii) Clarify the source of income from which these payment have been made Specify whether this income has been duly recorded in the regular books of accounts maintained by the assessee and duly reflected in the income tax return filed by the assessee Furnish supporting documentary evidences.*
- (iii) Elaborate alongwith documentary evidences in support of any other contention that you may wish to put forward to explain why these papers were found from your residence*
- (iv) Clarify whether any of these payments have been made in contravention Provisions of Section 40A(3) Furnish documentary evidences in support of your contention.*
- (v) Who has written this page Specify his/her relation with the assessee?”*

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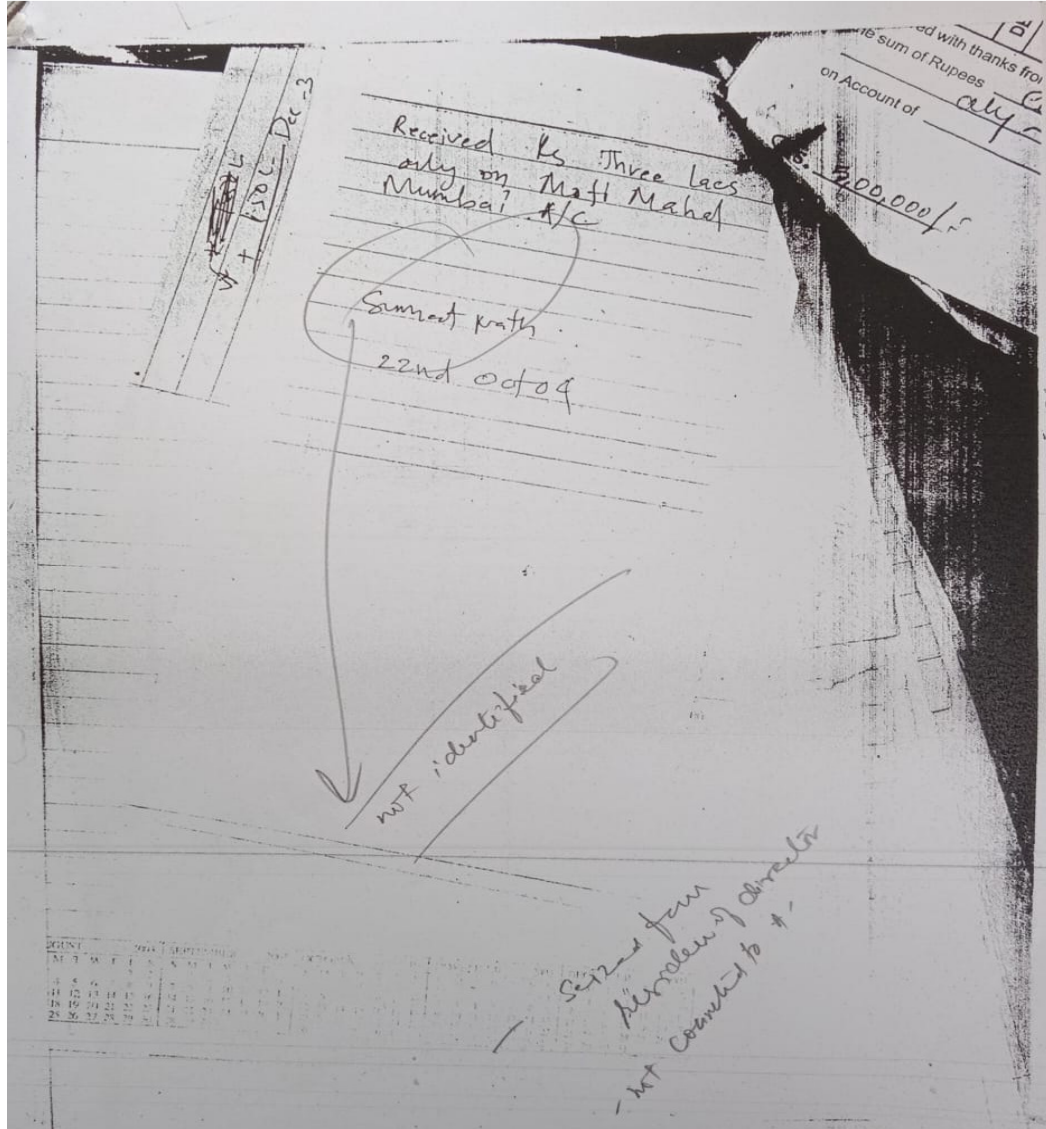
7. The reply filed by the assessee as asked for on the basis of a receipt dated 22.10.2004 issued by one Summet Nath of Rs.3 lakh in respect of Moti Mahal account, Mumbai has not found to be acceptable and the same was added to the total income of the assessee.

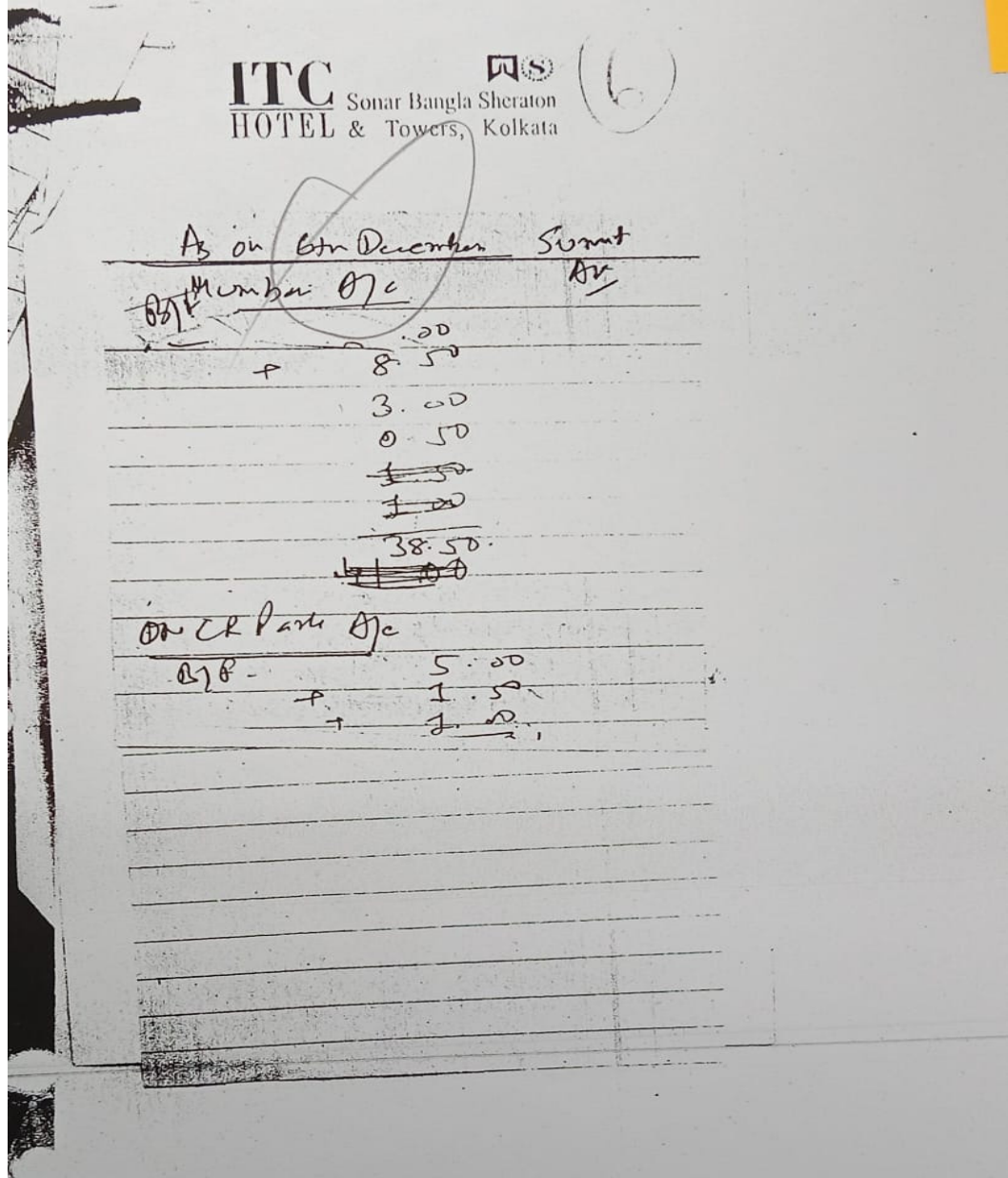
8. Explanation in regard to the details of balance of Rs.38.50 lakhs in the Moti Mahal Mumbai account and Rs. 7.5 lakhs in C.R. Park Account rendered by the assessee was also not found acceptable as the assessee has running restaurants and Moti Mahal is one of the brand name under which the business was being conducted, addition of Rs.45 lakhs was made. Similarly, in respect of the receipt dated 30.01.2005 issued by Summet Nath of Rs.1 lakh. Amount of Rs.2,89,769/- on the basis of the handwritten bill dated 02.03.2005 given by Color ideas to Inner Space Designers were also added to the total income of the assessee. Rs.47,97,811/-, being expenditure on some work of Omaxe Plaza was also added on account of unexplained expenditure incurred by the assessee. All additions were further been confirmed by the First Appellate Authority. Hence, the instant appeal before us.

9. We have heard the rival contentions made by the respective parties. We have also perused the materials available on record. At the time of hearing of the instant appeal, the Learned Counsel appearing for the assessee has drawn our attention to pages 1 to 6 of the paper book filed before us which was in fact, relied upon by the Revenue and the

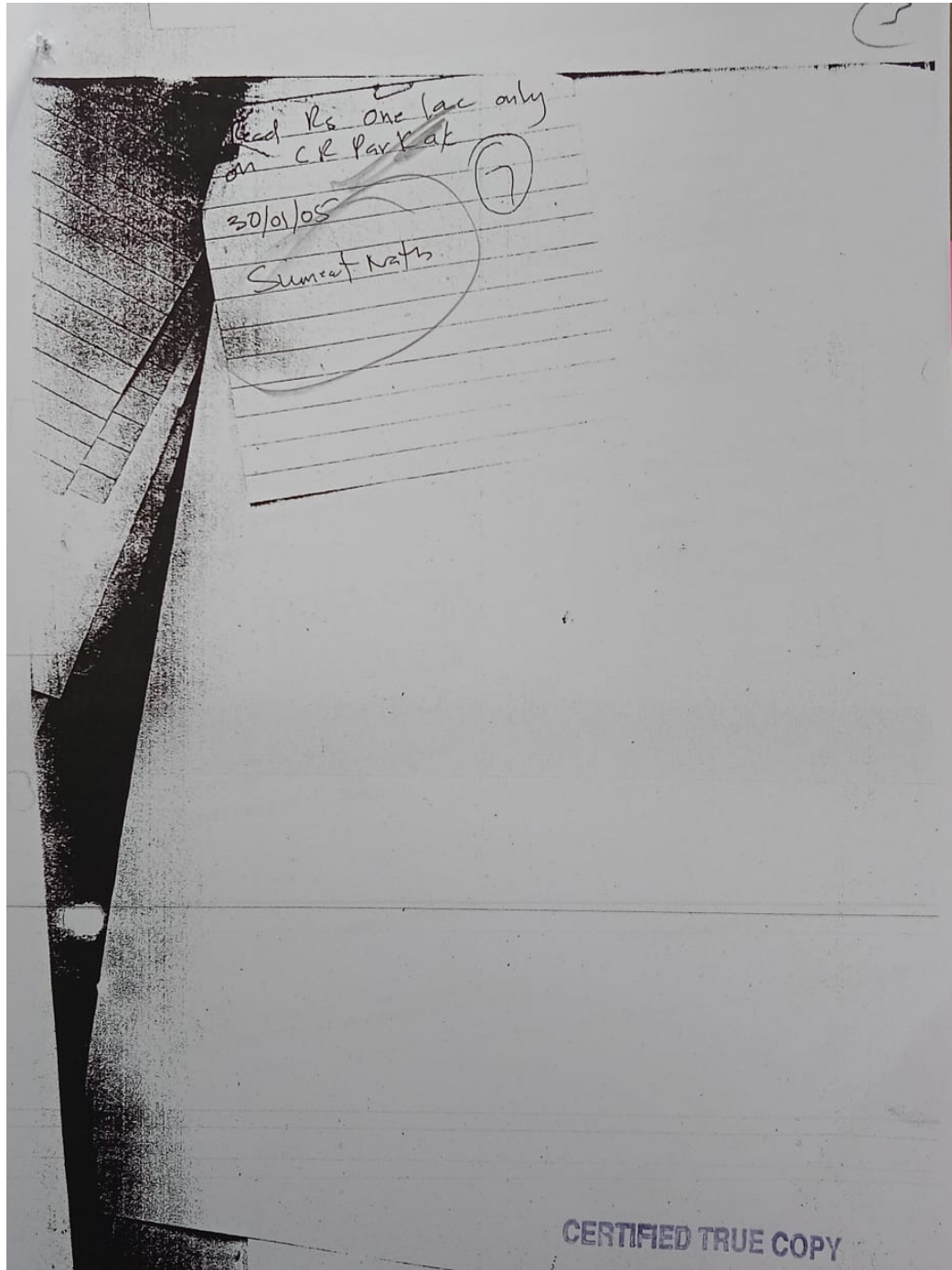
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assessee was asked to explain the contents of the transactions mentioned therein. These seized documents are reproduced herein below:





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**INVOICE**

<b>Sani Audiotek Marketing Pvt. Ltd.,</b> R 21, Greater Kailash I New Delhi 110048  Registered Office:- Shop No.3, Hari Niwas, Corner of 30 <sup>th</sup> Road & S.V. Road, Bandra, Mumbai - 50	Invoice No. <b>00103</b>	Dated <b>27 MARCH 2005</b>
	Credit Card No.	Terms of Payments <b>Rcvd Adv Rs.40000/- Cash Bal Rs11800/- on delivery</b>
	Supplier's Ref.	Other Reference(s)
Consignee:  <b>PRAVIN JUNEJA</b>	Buyers Order No.	Dated.
	Dispatched through <b>To be delivered</b>	Destination <b>New Delhi</b>
	Terms of Warranty: Electronics:3 years. Speakers:1 year.	

Description of Goods	Quantity	Rate	Per	Amount
Harman/Kardon AVR 130	01	Rs.25000/-	Pc	Rs.25000/-
JBL SCS 200.5	01	Rs.25000/-	Set	Rs.25000/-
AR OPTICAL	01	Rs.1800/-	Pc	Rs.1800/-
Tax Paid Resale				
<b>Total</b>				<b>Rs.51800/-</b>

Amount Chargeable (in words) E. & O.E.  
 Rupees Fifty One Thousand Eight Hundred Only.

**NOTE: INCLUSIVE OF ALL TAXES.**

Local Sales Tax No. : LC/088/07610279933/1004.

**For SANI AUDIOTEK MARKETING PVT. LTD.**

**Authorised Signatory**

Order of Rs. 51,800/-  
 by cheque

CERTIFIED

(15) (5)

COLOUR IDEAS

To  
 INNER SPACE DESIGNER  
 PRABHAKAR MBE  
 SITE  
 MOTZMAHAL (MORBI)

MAD MAS 2005  
 Mall

Sub- Bill for PAINTINGS & POLISH WORK

I)	PAINTING	Ceiling & wall	2918.270 x 12/-	=	35024/40/-
		RFR	441.30 x 6/-	=	2627/80/-
II)	OILS	SFR	444.84 x 125/-	=	55605/-
III	FURNITURE POLISH				
	MATT-POLISH	SFR	859.24 x 36/-	=	30933/2
	GLASS & OHAI PAINT		1414.54 x 16/-	=	22632/64
	UPHOLSTERY PAINT		3459.38 x 20/-	=	69187/60
IV	FRENCH-POLISH	SFR	230.14 x 8/90/-	=	1956/19
		RFR	660.40 x 5/-	=	3302/100
V	DOOR ITEM				
	Chair		75 Nos x 550/-	=	41250/-
	SOFA 3 Seater		4 Nos x 900/-	=	3600/-
	" 2 Seater		5 Nos x 550/-	=	2750/-
	" 1 "		2 Nos x 400/-	=	800/-
	Gas Sofa 1 Seater		6 Nos x 350/-	=	2100/-
	PODIUM		1 Nos	=	1300/-
	Daily night food-EXPENSE			=	16500/-
	TOTAL			=	1,89,769/-

CERTIFIED TRUE COPY

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2014-15

AS 192,50

all of interior work carried out at restaurant at Sharbat mall for Mr. Janya.

	Total	Received	Balance
Contractors	26,638,46/20	23,50,000/-	14,604,000/4
bles furnitures put	1,46,553/84		
	55671/-	55671/-	
Pergo		1,90,000/-	32,000/-
Mr. Roy ducting	2,20,000/-		
	4,12,770/-	2,42,000/-	1,17,770/-
Mr. Banger (Kitchen Equipment)			2071/-
brand Amber + kitchen + chimney + Exau AC	75,2071/-	75,000/-	
	5950/-	5950/-	
IPM Pest Control		79,000/-	10,000/-
Canteen Engineering	89,000/-		
	50,525/-	50,000/-	20,486/-
Signage Nilesch	5750/-		
tax 4%	11,500/-		
	2711/-	46,230/-	
Curtains /upholstery	46236/-		7422/-
Curtains stitching	7,422/-		
	4669/65	2669/65	2000/-
Royal chairs			
Total	47,97,811/69		

We won't be charging designing fees on Mr. Banger and pest control a/c.

**CERTIFIED TRUE COPY**

Pass	8592471A1405	3459390	2302/4
			(56024.7)

10. In this regard, the assessee reiterated the stand taken before the Learned CIT(A) which is as follows:

*“The nature of the document regarding addition of Rs. 3,00,000/- is discussed hereunder:-*

- i) The document does not mention the name of the appellant.*
- ii) The document does not indicate the payment of Rs. 3,00,000/- by the appellant.*
- ii) The document is not in the handwriting of the appellant.*
- iv) The document does not indicate the mode of payment, ie, whether in cash or by cheque.*
- v) The document does not indicate the purpose of payment, ie, whether it is for goods supplied or services rendered or loan or advance etc.*
- vi) The document does not indicate the identification of the recipient by way of name, address, phone no., PAN etc. It simply has some signature only.*
- vii) The document refers to C R Park account. The appellant does not have any investment in CR Park.*
- b) The nature of the document regarding addition of Rs.46,00,000/- is discussed hereunder: -*
  - i) The document does not have any date or year, therefore, it cannot be presumed that it pertains to the current year.*
  - iii) The documents has simply jottings of certain figures.*

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- iv) *The document does not mention the name of the appellant clearly indicating that the appellant is neither the payer nor the payee.*
- iv) *The document does not indicate whether the figures represent amount or quantity.*
- v) *The document does not indicate whether the figures are for receipt or payment, if they are taken as amount.*
- vi) *The document does not indicate the mode of payment, if any, Le., whether in cash or by cheque.*
- vii) *The document does not indicate the purpose of payment, Le, whether it is for goods supplied or services rendered or loan or advance etc.*
- viii) *The document does not indicate the identification of the payer/payee, if any, by way of name, address, phone no., PAN etc.*
- ix) *The jottings nowhere indicate that the figures are in lakhs of*
- x) *Rupees. The figures of Rs. 26.50 and 5.00 are b/f figures which means that they do not pertain to the current year.*
- xi) *There is no corroborative evidence for these figures.*
- c) *The nature of the document regarding addition of Rs. 1,00,000/- is discussed hereunder: -*
  - i) *The document does not mention the name of the appellant.*
  - ii) *The document does not indicate the payment of Rs. 1,00,000/- by the appellant. The document is not in the handwriting of the appellant.*
  - iv) *The document does not indicate the mode of payment, i.e., whether in cash or by cheque.*

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- v) *The document does not indicate the purpose of payment, i.e., whether it is for goods supplied or services rendered or loan or advance etc.*
- vi) *The document does not indicate the identification of the recipient by way of name, address, phone no., PAN etc. It simply has some signature only.*
- vii) *The document refers to C R Park account. The appellant does not have any investment in C R Park.*
- d) *The addition of Rs. 11,800/ is in respect of an invoice of Rs. 51,800/-. The payment of Rs. 40,000/- as advance is duly recorded in the books of the appellant. Since, ultimately the deal was settled at Rs. 40,000/- only, no further payment of Rs. 11,800/- was made. During the search also, no document was found indicating any further payment of Rs. 11,800/-.*
- e) *The nature of the document regarding addition of Rs. 2,89,769/- is discussed hereunder: -*
  - i) *The document does not bear anybody's signature.*
  - ii) *The documents has simply jottings of certain figures.*
  - iii) *The document does not mention the name of the appellant clearly indicating that the appellant is not the payer. iv) The document is a bill from M/s Color Ideas to M/s Inner Space Designer. This does not indicate any payment by anybody.*
- v) *The document does not indicate the mode of payment, if any, i.e., whether in cash or by cheque.*
- vi) *The document does not indicate the identification of the payer/payee, if any, by way of name, address, phone no., PAN etc.*

- vii) *There is no corroborative evidence for these figures.*
- f) *The nature of the document regarding addition of Rs. 47,97,811/- is discussed hereunder: -*
  - i) *The document does not bear anybody's signature.*
  - ii) *The document does not indicate the mode of payment, if any, i.e., whether in cash or by cheque.*
  - ii) *The document does not indicate the identification of the payee, if any, by way of name, address, phone no., PAN etc.*
  - iv) *The figures of Rs. 36,63,846/- and 1,46,554/- pertain to the earlier years.*
  - vi) *There is no corroborative evidence for these figures.”*

11. It is the case of the assessee that the assessee is not involved in any transactions mentioned in those documents. More so, there is nothing specific except the amount. Such documents cannot be relied upon in making addition as the same being bold documents as the case made out by the appellant. Neither the Revenue is in possession of a corroborative material to indicate any such financial transactions involving assessee as mentioned in these documents as relied upon by the Ld. AO. Apart from that, it was further argued that none of the impugned documents were confronted to the appellant.

12. It is the further case of the appellant that the impugned loose papers are not related to the appellant and the dumb documents which may pertain to Omaxe Group as the appellant's Director Finance of Omaxe Ltd. or to any other Moti Mahal Restaurant as there are large number of persons who have taken franchisee of said Moti Mahal. It was further the case of the assessee that during search, neither any money, bullion or investment was found to corroborate the jottings in the impugned documents as reproduced in the foregoing paragraph claimed to have been seized during search by Revenue. Neither anybody has ever admitted that any of the figures mentioned therein have been received or paid. Since, the same has not been admitted by the assessee itself, the onus is on the Revenue to establish that such income is chargeable to tax. The crux of the arguments of Learned AR is this that these dumb documents as having no certainty have no evidentiary value. Further that, uncorroborated loose papers cannot be taken as a sole basis for determination of undisclosed income. On this issue, the Learned Counsel appearing for the assessee relied upon the judgment passed by the Co-ordinate Bench in the case of the said Pravin Juneja, Director of the assessee's company in connection with the same search in ITA No.3031/Del/2012, a copy whereof has also been submitted before us.

13. After careful perusal we find that the seized documents as annexed to the paper book from Pages 1 to 6 therein do not indicate that the

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transaction pertains to the assessee; neither the address nor the location of the property is being mentioned. It is a fact that these documents have not been prepared by the assessee by his own handwriting. Neither the same speaks the mode of payment either cash or cheque. The purpose of payment, whether the goods supplied or services rendered or loan or advances is also found to have been mentioned therein. The document does not indicate the identification of the recipient by way of name or address, phone number or PAN number. Further that, the assessee does not have any account in C.R. Park which is appearing at pages 2 & 3 of the paper book filed before us as already reproduced herein above which facts has not been able to be controverted by the Id. D.R.

14. The document in respect of addition of Rs.46 lakhs does not indicate any date or year it pertained. In fact, the loose papers seized during the course of search as relied upon by the Revenue failed to establish that it is related to the appellant beyond doubt. Moreso, no corroborative material has been brought on record by the Revenue to substantiate the addition made by the Learned AO, confirmed by the CIT(A) on the basis of these loose documents. In this regard, we have further considered the judgment passed in the matter of the director of the assessee company namely Pravin Juneja, wherein the same issue was raised in regard to the validity of those documents being the basis of making addition against the assessee. While considering this particular

aspect of the matter, the Co-ordinate Bench has been pleased to observe as follow:

*“4. We have heard the Id. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.*

*5. Ld. AR for the assessee challenging the impugned order contended inter alia that none of the loose paper recovered from the residential premises of the Omaxe Limited bears his signatures, handwriting, address of the assessee, date, etc.; that none of the paper was recovered from the possession of the assessee; that no house belonging to the assessee has brought on record by the AO as alleged in the loose paper; that the loose paper even does not pertain to the period under assessment; that there is no entry in the books of account of the assessee pertaining to the payment made by cheque in question; that opportunity of being heard has not been provided to the assessee during assessment proceedings and relied upon the judgments cited as CIT vs. Vivek Aggarwal 2015- TIOL-459-HC-DEL-IT, Bansal Strips (P) Ltd. & Ors. Vs. ACIT (2006) 99 ITD 177 (Del.), Ashwani Kumar vs. ITO (1992) 42 TTJ (Del) 644 and N.K. Malhan vs. DCIT (2004) 91 TTJ (Del) 938. However, on the other hand, Id. DR relied upon the order passed by AO/ CIT(A).*

*6. Undisputedly, seized documents pertain to addition of Rs.98,16,450/- qua the AY 2003-04 are available at pages 1 to 4 of the paper book filed by the assessee; that seized documents pertaining to addition of Rs.95.27.126/- qua the AY 2004-05 are available at pages 1 to 3 of the paper book filed by the assessee, that seized document, available at pages 1 to 4 qua AY 2003-04 and pages 1 to 3 qua AY 2004-05, do not bear name, address, signatures and handwriting of the assessee.*

7. *In the backdrop of the aforementioned facts and circumstances, undisputed facts and contentions raised by the parties, the first question arises for determination is :-*

*"as to whether addition made by AO and affirmed by CIT (A) at Rs.98,16,450/- and Rs.95,27,126/- qua AYS 2003-04 and 2004-05 respectively on the basis of loose paper recovered during search and seizure operation conducted at the residential premises of M/s. Omaxe Limited on 22.09.2005 is not sustainable as alleged by the assessee."*

8. *Bare perusal of the assessment orders and impugned orders passed by CIT (A) shows that documents seized during search and seizure apparently goes to prove that the assessments in these cases have been made by the AO and affirmed by the CIT (A) on the basis of suspicion, which is not sustainable in the eyes of law for the following reasons :-*

- i. *that the first document lying at page 1 of the paper book on the basis of which addition of Rs.5,00,000/- has been made is categoric enough to disclose that one K.L. Bhatia, S/o Lal Chand Bhatia has taken interest free loan of Rs.5,00,000/- from the assessee which has been traced to the cheque no.268868 having been paid by M/s. BHA Associates Pvt. Ltd. to M/s. Landmark Estate Pvt. Ltd. being the sale proceeds for purchase of shop in New Friends Colony;*
- ii. *that the AO as well as CIT (A) have rejected the contention merely on the ground that the cheque number given by the assessee is 26888 whereas cheque no relied upon by assessee is 268868. To our mind, this is a typographical error in writing the cheque number which should have been verified by the AO from the debit credit entries maintained by the respective banks. So, this addition is not sustainable;*

- iii. *that addition of Rs.40,85,000/- on the basis of loose document, available at page 3 of the paper book pertaining to AY 2003-04, is an estimate of house construction of 4800 sq.ft. @ Rs.1,100/-. But this paper does not indicate the location of the house under construction nor does this bear the signatures and handwriting of the assessee. More so, no such house has been located by the AO belonging to the assessee having been constructed during the year under assessment nor does it indicate if the amount was paid by way of cheque or cash. So, this addition is again made by the AO on the basis of suspicion without collecting evidence, hence not sustainable;*
- iv. *that addition of Rs.49,00,000/- on the basis of loose document available at page 4 of the paper book pertaining to AY 2003-04, is made under the head "Extras not included in basis construction". Again, this paper does not indicate if it pertains to the assessee nor the address and location of the property is mentioned therein nor such property has been located by the AO during the assessment proceedings. The AO has also not brought on record any forensic evidence to prove the handwriting of the loose paper relied upon by him to make the addition, which is exclusively made on the basis of suspicion and guesswork. Even no corroborative material has brought on record by the AO to substantiate the addition nor the CIT (A) has called for any remand report seeking corroborative evidence, if any;*
- v. *that similar is the fate of the addition of Rs.3,31,450/- made by the AO qua AY 2003-04 on the basis of paper/bill, available at page 2 of the paper book, as it does not bear the name of the assessee being a purchaser nor does AO brought on record any evidence by making verification qua invoice no.162133 if issued by Johnson, wherein it is categorically mentioned that the payment has been received by way of cheque. AO has also not traced the cheque as to making the payment of the aforesaid amount form the issuing agency of the invoice in question;*

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- vi. *that even otherwise, the AO has also not brought on record any material to prove that the assessee was in conscious possession of aforesaid documents on the basis of which addition has been made rather vaguely stated that the document/papers were recovered from the house of assessee.*
  
- vii. *that despite denial of the assessee that the loose papers do not belong to him in any manner, AO invoked the deeming provisions without collecting any corroborative evidence;*
  
- viii. *that the AO has made addition of Rs.1,00,000/- qua AY 2004-05 as unexplained expenditure u/s 69 of the Act on the basis of paper/document, available at page 1 of the paper book -B. Bare perusal of the paper shows that the same does not bear the name of the assessee nor it is in the handwriting of assessee nor does it explain the purpose of making and receiving payment. Merely on the basis of this document, addition cannot be made as the same is not substantiated with any evidence;*
  
- ix. *that the AO has made another addition of Rs.3,31,450/- on the basis of a seized document, available at page 2 of the paper book-B. Perusal of the document, available at page 2 of Paper Book - B, apparently shows that the document contains the figure of Rs.50,000/- stated to have received as rent but again this document is bereft of name of the recipient, description of the rented property and as to who is the payee of the amount in question. Strangely enough, on the basis of seized document/paper showing the amount of Rs.50,000/- the addition of Rs.3,31,450/- has been made by the AO on the basis of whims and fancies and thereafter the Id. CIT (A) have further perpetuated the error committed by AO without insisting upon any cogent material to sustain the addition;*

- x. *that on the basis of seized document, available at page 3 of paper book B, AO made an addition of Rs.80,50,000/- by merely stating that the argument addressed by assessee is not acceptable. For the sake of repetition, it is again reiterated that this document is silent as to the payer and payee of the amount in question nor does it disclose that the payment was made by cheque or cash nor it is proved that the document is in the handwriting of assessee or at least bears his signatures. So, we are of the considered view that the addition of Rs.80,50,000/- on the basis of this document is also not sustainable.*

*9. In view of what has been discussed above, additions made by the AO and affirmed by the Id. CIT (A) vide impugned orders are not sustainable in the eyes of law, hence hereby deleted and consequently, both the appeals filed by the assessee stand allowed.*

15. We take support from the said finding made by the Cooperative Bench in respect of the seized documents relied upon by the Revenue, in the case before us appearing at pages 1 to 6 of the paper book already reproduced herein before, find that these documents are silent as to the details of the payer or payee of the amount as indicated therein. Further that, the mode of payment or the reason of making such payment is not reflecting from the same. Relevant to mention, that none of these documents is in the handwriting of the assessee or bears his signature. Thus, respectfully, relying upon the judgment passed by the Co-ordinate Bench we find these documents cannot be relied upon as valid documents so as to make additions against the assessee in the absence of any corroborative evidence brought on record by Revenue. The addition,

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therefore, made by the Revenue is found to be not sustainable and thus deleted.

**ITA No. 5967/Del/2015**

16. The fact of the case and the additions made by the authorities below as mentioned to ITA No. 5966/Del/2015 is similar to this appeal. Hence, the ratio maintained in the same matter shall apply here as mutatis mutandis. The additions are, thus, deleted. This appeal is, also allowed.

17. In the result, both the appeals of the assessee are allowed.

Order pronounced in the open court on 26/07/2024

Sd/-  
(G. S. PANNU)  
VICE PRESIDENT

Dated 26/07/2024

Priti Yadav, Sr.PS\*

Sd/-  
(Ms. MADHUMITA ROY)  
JUDICIAL MEMBER

”]

**Copy forwarded to:**

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI