

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA Nos.1950, 1951, 1952 & 1953/Del/2024  
Assessment Years: 2012-13, 2013-14, 2014-15 & 2015-16

Deputy Commissioner of Income Tax, Central Circle-II, Noida	<b>Vs.</b>	Apple Natural Resources Pvt. Ltd., H. No. 23A Office No.-201, Kamal Tower, Laxmi Nagar, Delhi-92
<b>PAN: AAICA7568A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

**With**

ITA Nos.1978, 1979, 1980 & 1981/Del/2024  
Assessment Years: 2012-13, 2013-14, 2014-15 & 2015-16

Deputy Commissioner of Income Tax, Central Circle-II, Noida	<b>Vs.</b>	Apple Minerals Pvt. Ltd. H. No. 23A Office No.-201, Kamal Tower, Laxmi Nagar, Delhi-92
<b>PAN: AAICA7574L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Mr. Javed Akhtar, CIT(DR)

Date of hearing	13.11.2024 & 14.11.2024
Date of pronouncement	27.11.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

The instant batch of 8 Revenue's appeals pertain to two assesses herein, namely, M/s. Apple Natural Resources Pvt. Ltd.

and M/s. Apple Minerals Pvt. Ltd. All other Revenue appeals' details thereof stand tabulated as under:

Sl. No.	Appeal No.	Appellant	Respondent	Order Appealed against
1.	1950/Del/2024 for AY: 2012-13	DCIT, Central Circle-II, Noida	Apple Natural Resources Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10098/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
2.	1951/Del/2024 for AY: 2013-14	DCIT, Central Circle-II, Noida	Apple Natural Resources Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10099/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
3.	1952/Del/2024 for AY: 2014-15	DCIT, Central Circle-II, Noida	Apple Natural Resources Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10100/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
4.	1953/Del/2024 for AY: 2015-16	DCIT, Central Circle-II, Noida	Apple Natural Resources Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10101/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
5.	1978/Del/2024 for AY: 2012-13	DCIT, Central Circle-II, Noida	Apple Mineral Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10106/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
6.	1979/Del/2024 for AY: 2013-14	DCIT, Central Circle-II, New Delhi	Apple Mineral Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10108/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
7.	1980/Del/2024 for AY: 2014-15	DCIT, Central	Apple Mineral Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed

		Circle-II, Noida		in case no. CIT(A), Kanpur-4/10109/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act
8.	1981/Del/2024 for AY: 2015-16	DCIT, Central Circle-II, Noida	Apple Mineral Pvt. Ltd.	CIT(A)-3, Noida 's order dated 27.02.2024 passed in case no. CIT(A), Kanpur-4/10110/2018-19 involving proceedings under Section 153C r.w.s 144 of the Act

2. Cases called twice. None appeared at the behest of the assessee. We accordingly proceeded *ex-parte*.

3. Learned CIT(DR) representing Revenue vehemently argued during the course of hearing that CIT(A)'s impugned lower appellate orders have erred in law/facts in reversing the corresponding assessment findings making "protective" additions, involving varying sums in these cases. There would be hardly any dispute that all these Revenue's eight appeals have emanated from the department's section 132 search action in M/s. Apple Group on 11.11.2014 leading to initiation of section 153C proceedings against both these assessees, namely, M/s. Apple Natural Resources Pvt. Ltd. and M/s. Apple Mineral Pvt. Ltd. which finally culminated in identical protective additions in their respective hands. The department is indeed very fair during the course of hearing that the CIT(A)'s identical orders in case of Ashish Garg

making substantive additions to the very effect have been duly upheld.

4. Mr. Javed Akhtar, learned CIT(DR) informs us that the learned Assessing Officer has made the impugned protective additions in assessee's hands to protect the interest of the Revenue going by Lalji Haridas Vs. ITO [1961] 43 ITR 387 (SC).

5. It is this factual backdrop that we proceed to treat Revenue's appeal in ITA No. 1950/Del/2024 as the "lead" case raising twin substantive grounds seeking to revise undisclosed income protective addition of Rs. 4,57,26,000/- and bogus share capital amounting to Rs.28,22,30,000/-; respectively.

6. We have given our thoughtful consideration to the Revenue's foregoing twin substantive grounds in this "lead" case i.e. ITA No. 1950/Del/2024 and find no merit therein. We make it clear that the learned CIT(A) has not only upheld the substantive additions in case of the main searched person Sh. Ashish Garg, but also concluded in light of section 292C of the Act that going by the statutory presumption of the contents in the incriminating material seized during the course of search, there is no material to uphold the impugned protective addition in the assessee's hands.

7. So far as Revenue's latter substantive ground regarding share capital addition in the assessee's case is concerned, it has been reversed on the ground that the same already stands assessed in preceding assessment year 2011-12 which has gone un-rebutted from the Revenue side. We thus see no reasons to accept its instant latter substantive grounds being an instance of double addition. This Revenue's "lead" appeal in ITA No. 1950/Del/2024 fails accordingly. Same order to follow in the Revenue's remaining seven appeals seeking to revive identical protective additions which stand rejected in very terms.

8. To sum up, these Revenue's eight appeals are dismissed in above terms. A copy of this common order be placed in the respective appeals.

***Order pronounced in the open court on 27<sup>th</sup> November, 2024***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 27<sup>th</sup> November, 2024.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi