

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 3336/Del/2015 : Asstt. Year: 2010-11  
ITA No. 3337/Del/2015 : Asstt. Year: 2011-12**

DCIT, Central Circle-32, New Delhi	Vs	M/s BPTP International Trade Centre Pvt. Ltd., M-11, Middle Circle, Connaught Circus, New Delhi-110001
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAGCA6120N</b>		

**Assessee by : Sh. Gaurav Jain, Adv. &  
Sh. Ajay Bhagwani, CA  
Revenue by : Mr. Javed Akhtar, CIT-DR**

<b>Date of Hearing: 30.12.2024</b>	<b>Date of Pronouncement: 28.02.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

These Revenue's twin appeals i.e. ITA Nos. 3336 & 3337/Del/2015, for A.Ys. 2010-11 & 2011-12 arise against the CIT(A)-30, New Delhi's case Nos. 274/13-14/1425 & 282/13-14/1433 dated 28.01.2015, in proceedings u/s 143(3)/153A of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.

3. It emerges at the outset during the course of hearing that the Revenue's instant twin appeals ITA No. 3336 & 3337/Del/2015 for A.Y.s. 2010-11 & 2011-12, seek to revive the Assessing Officer's action making section 68 unexplained cash credits addition of Rs.385,22,00,000 and Rs.26,78,00,000/-; assessment year wise, respectively, in the course of section 153A assessments arising out of the search in question carried out on 07.12.2010. The CIT(A)'s lower appellate discussion has reversed the impugned addition as not sustainable. We make it clear that this identical addition(s) had been made on "substantive" basis in the assessee's subsidiary M/s Vision Town Planners (P) Ltd.'s hands and on "protective" basis in the instant twin appeals.

4. That being the clinching factual position emerging from the case file, we sought to ascertain the final status of the foregoing substantive addition(s) in the assessee's subsidiary M/s Vision Town Planners (P) Ltd.'s hands. Learned counsel has placed on record this tribunal's learned co-ordinate bench's as many orders dated 13.08.2021 in A.Y. 2010-11 and dated 18.11.2021 in A.Y. 2011-12; respectively, quashing the corresponding assessments for the precise reason that the same was not based on any incriminating material and held in latter

A.Y. 2011-12 that the relevant proceedings ought to have been finalized u/s 153C than u/s 143(3) of the Act.

5. Faced with this situation, we find that pages 75 to 77 in the assessee's paper book contain hon'ble jurisdictional high court's decision in ITA No. 595/2023 PCIT Vs. Electrical and Electronics India Ltd. dated 30.10.2023 deciding the very issue in assessee's favour and against the department as follows:

*This appeal concerns Assessment Year (AY) 2010-11. Via the instant appeal, the appellant/revenue seeks to assail the order dated 18.04.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].*

*2. The Tribunal was called upon to examine the sustainability of the order dated 13.11.2017 passed by the Commissioner of Income Tax (Appeals) [in short, "CIT(A)"] concerning AYs 2010-11 to 2012-13.*

*3. On merits, the issue that was raised before the Tribunal was whether the CIT(A) had erred on facts and in law in deleting the addition made under Section 69 of the Income Tax Act, 1961 [in short, "Act"], on account of unexplained investments made by the appellant/respondent in the JP Minda Group of companies.*

*3.1 To be noted, the aggregate amount invested was Rs.4,05,00,000/-. Significantly, the addition in the hands of respondent/assessee was made on a protective basis. The substantive addition had been made in the hands of the JP Minda Group.*

*4. It is not disputed that insofar as the JP Minda Group is concerned, a challenge was laid before a coordinate bench which was the subject matter of the judgment dated 26.09.2023, concerning a bunch of appeals; the lead appeal being ITA 358/2022, titled Pr. Commissioner of Income Tax (Central)-2 vs. M/s JPM Tools Ltd.*

*4.1 In particular, this judgment also covered ITA 360/2022, titled Pr. Commissioner of Income Tax (Central)-2 vs. Jay FE Cylinder Ltd.*

*5. The sum and substance of the judgment dated 26.09.2023 passed by a coordinate bench was that the substantive addition made in the hands of the JP Minda Group was dropped, albeit, on merits.*

*6. Mr. Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, correctly points out that the addition was dropped on the basis of a judgment passed by a coordinate Bench of this court in Commissioner of Income Tax vs. Kabul Chawla, (2016) 380 ITR 573.*

*6.1 To be noted, the said judgment has been affirmed by the Supreme Court in Principal Commissioner of Income Tax vs. Abhisar Buildwell, 2023 SCC OnLine SC 481.*

*7. The Tribunal dismissed the appeal preferred by the appellant/revenue, having regard to the fact that the substantive addition on merits was dropped. As indicated above, the addition in the hands of the respondent/assessee was only made on a protective basis.*

*8. In these circumstances, we are of the view that no substantial question of law arises for consideration by this court. The appeal is, accordingly, closed."*

6. We accordingly conclude in light of their lordships foregoing detailed discussion that the impugned identical protective addition(s) hardly have any legs to stand once the corresponding substantive assessments stand quashed in very terms. We accordingly rejected the Revenue's instant identical substantive ground in both these appeals. Ordered accordingly.

7. All other issues in the instant twin appeals stand rendered academic.

8. These Revenue's twin appeals ITA Nos. 3336 & 3337/Del/2015 are dismissed in above terms. A copy of this common order be placed in respective case files.

Order Pronounced in the Open Court on 28/02/2025.

Sd/-

**(M. Balaganesh)**  
**Accountant Member**

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 28/02/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**