

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **ITA No.713 of 2010**

% RESERVED ON: April 29, 2011
PRONOUNCED On: May 03, 2011

COMMISSIONER OF INCOME TAX . . . Appellant

through : Ms. Suruchi Aggarwal, Sr.
Standing Counsel.

VERSUS

ASHOK KUMAR ARORA . . . Respondent

through: Mr. C.S. Aggarwal, Sr.
Advocate with Mr. Prakash
Kumar, Advocate

CORAM :-

**HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE M.L. MEHTA**

1. Whether Reporters of Local newspapers may be allowed to see the Judgment?
2. To be referred to the Reporter or not?
3. Whether the Judgment should be reported in the Digest?

A.K. SIKRI, J.

1. We had heard the counsel for the parties on the admission of this appeal. After hearing the matter, we are of the view that the substantial questions of law do arise for consideration.
2. Admit. The following substantial questions of law are framed:
 - “(i) Whether the ITAT has erred in deleting the additions, which were made by the AO in circumstances which clearly where no books of account were produced and documents recovered which justified an inference regarding excess expenditure for which no

satisfactory explanation was forthcoming from the assessee?

- (ii) Whether the ITAT has erred in deleting the additions which were made by the AO based upon documents/evidence detected during the course of operations u/s 132 of the Act and which was confronted to the assessee by way of recording of statement under the provision of 132(4) of the Act and on the basis of confessional statement u/s 132(4) of the Act given by the assessee at the point of search especially in view of judgment of Andhra Pradesh High Court in the case of CIT vs. Ramdas Motor Transport (1999) 238 ITR 177?"
- (ii) Whether the unaccounted payments evidenced from the seized records can be held to be a value/benefit derived by the assessee from the company M/s. PSAL within the meaning of Sub-Clause (iv) of Clause (24) of Section (2) of the Act?"

3. Additional papers, if any, may be filed by the parties within three months.

(A.K. SIKRI)
JUDGE

(M.L. MEHTA)
JUDGE

MAY 03, 2011

pmc