



**HIGH COURT OF JUDICATURE FOR RAJASTHAN
JODHPUR**

2026:RJ-JP:37219-DB

D.B. Income Tax Appeal No. 99/2018

Pr. Commissioner Of Income Tax-Central, Jaipur.

----Appellant

Versus

Varaha Infra Limited

----Respondent

For Appellant(s)	:	Mr. K.K.Bissa with Mr.G.S.Chouhan
For Respondent(s)	:	Mr. M.S.Singhvi, Sr. Advocate assisted by Mr. Anjay Kothari, Mr.Mohit Singhvi & Mr. Abhishek Mehta

HON'BLE MR. JUSTICE SANGEET LODHA

HON'BLE MR. JUSTICE DINESH MEHTA

Order

26/03/2019

Heard.

Following substantial questions of law arise for consideration of this Court in the present appeal :

- (1) Whether the learned ITAT has erred in setting aside the order passed by the CIT (A) affirming the order passed by the Assessing Officer sustaining the addition of Rs.39,37,90,000/- on account of share capital money, holding the transactions to be not genuine ?
- (2) Whether the findings arrived at by the Assessing Officer affirmed by the CIT (A) stand vitiated on account of opportunity to cross-examine the witnesses being not extended to the assessee ?

Admit. Issue notice.



Mr. Anjay Kothari, learned counsel accepts the notice on behalf of the respondent.

Put up for hearing in due course.

(DINESH MEHTA),J

(SANGEET LODHA),J

73-/-RP

RAJASTHAN HIGH COURT



सत्यमेव जयते