IN THE HIGH COURT OF JUDICATURE AT PATNA

Miscellaneous Appeal No.967 of 2010

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Deputy Commissioner of Wealth Tax Central Circle-3,

.... Appellant/s

Versus

Sone Lal Hembrum

.... Respondent/s

Appearance:-

For the Appellant: Mrs. Archana Sinha, Sr. S.C.
For the Respondent:

CORAM: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA
and
HONOURABLE MR. JUSTICE AMARESH KUMAR LAL

ORAL ORDER
(Per: HONOURABLE MR. JUSTICE RAMESH KUMAR DATTA)

5 24-07-2015 Heard learned counsel for the appellant.

Learned counsel for the appellant has produced the order dated 21.6.2012 passed in Misc. Appeal Nos. 485 of 2009 and 473 of 2009 in the case of respondent assessee itself which related to the block assessments made under the Income-tax Act, in which the Assessing Officer has held undisclosed income to the tune of Rs.2,62,81,083/- but on appeal the CIT (Appeal) deleted all the additions except unexplained cash deposit of Rs.5, 70, 573/- in different bank accounts which order was affirmed by the Income-tax Appellate Tribunal, Patna. In the appeals before the High Court by order dated 21.6.2012, this Court held that the two authorities had decided concurrently as to whether the additions made by the learned Assessing Officer on different heads were justified by the evidence or not and those findings of fact do not raise any question of law much less a substantial question of law for determination in the appeals.

From a perusal of the impugned order dated 16.07.2010 of the Tribunal passed in W.T.A. Nos. 01 & 02/Pat/2010 for the assessment years 1990-91 & 1991-92, we find that the said order was passed considering the fact that the assessment under the Wealth Tax Act was made on the basis of undisclosed income for the block period 1990-91 to 2000-2001, whereas the same has been deleted by CIT (Appeal), which has been upheld by the Income-tax Tribunal and thereafter this Court has rejected the appeal against the same.

Hence, we are of the view that no such question of law much less substantial question of law arises in the present matter also.

The appeal is, accordingly, dismissed.

We may here point out that the appellant-revenue ought to have filed two separate appeals with respect to different assessment years, instead of a single appeal as has been done in the present matter.

V.P.Sinha/-

(Ramesh Kumar Datta, J)

(Amaresh Kumar Lal, J)

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