IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD

INCOME TAX APPEAL NO. 6 OF 2013

The Commissioner of Income Tax-II, Nashik. .. **Appellant**

Versus

Babanlal Bhikulal Fibers Pvt. Ltd., Jalgaon. .. **Respondent**

Mr D. V. Soman, Advocate for the appellant
Mr R. R. Chandak, Advocate for the respondent

<u>CORAM</u> : A.V. NIRGUDE & V. K. JADHAV, JJ.
<u>DATED</u> : JANUARY 6th, 2015

PER COURT :-

1. Heard. Perused the record.

2. In our view, there does not arise any substantial question of law in this appeal.

3. This appeal challenges concurrent findings recorded by the Commissioner of Income Tax (Appeal) and Income Tax Appellate Tribunal. The Assessing Officer started scrutiny in the respondent's case for its

income tax return of assessment year 2006-07. The Assessing Officer after recording evidence of various parties came to a conclusion that the respondent's claim was fictitious. He held that, the respondent concealed income of Rs. 45,54,145/- and directed calculation of tax on such income. But, in Appeal the Commissioner of Income Tax (Appeal) deleted an amount of Rs. 43,74,145/- out of total addition and partly confirmed the finding of Assessing Officer that the respondent had concealed income to the tune of Rs. 1,80,000/-. Both the parties then approached to the Tribunal. Learned Tribunal allowed the respondent's appeal and held that even the additional income of Rs. 1,80,000/- deserves to be deleted. The appeal filed by the Department was dismissed. The authorities below mainly appreciated the evidence that was collected by the Assessment Officer. They came to a conclusion that the respondent did not conceal his income or was guilty of submitting fictitious return.

4. There appears no substantial question of law arising in this appeal. Appeal stands dismissed.

[V.K. JADHAV, J.] **[A.V. NIRGUDE,J.]**

sgp