IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

INCOME TAX APPEAL NO. 19/2010.

Commissioner of Income Tax-IV, Nagpur.
VERSUS
Smt. Anita Harish Agrawal, Nagpur.

Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

CORAM : B.P. DHARMADHIKARI AND A.P. BHANGALE, JJ.

DATE : FEBRUARY 17, 2015.

Heard Shri Anand Parchure, learned Counsel for appellant.

Identical controversy has been rejected by this Court while deciding Income Tax Appeal No.17/2010 on 16.02.2015.

The assessee during Section 132 search voluntarily surrendered some income, which was also mentioned in return subsequently filed and reflected in books of account.

In this situation, ITAT has found no scope for proceeding against such assessee under Section 271 (1)(C) of the Income Tax Act, 1961. Reliance of appellant on explanation 5 to said provision is also found misconceived. Hence, following the same view, as we do not find any substantial question of law arising in the matter, the Appeal is, rejected. No costs.

JUDGE **JUDGE**

Rgd