IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE MR.JUSTICE ANTONY DOMINIC
&
THE HONOURABLE MR. JUSTICE SHAJI P.CHALY

MONDAY, THE 13TH DAY OF JULY 2015/22ND ASHADHA, 1937

I.T.A.No. 144 of 2015

AGAINST THE ORDER IN ITA 286/2013 of I.T.A.TRIBUNAL,COCHIN BENCH DATED 14-11-2014

APPELLANT:

SRI.ABDUL KHADER MUNDOL
THEKKIL P.O., KASARGOD

BY ADVS.SRI.ANIL D. NAIR
SRI.R.SREEJITH
SMT.ROSIE ATHULYA JOSEPH
SMT.O.A.NURIYA

RESPONDENT:

THE INCOME TAX OFFICER,
WARD - 1,
KASARGOD

R BY SRI.K.M.V.PANDALAI, INCOME TAX DEPARTMENT, SC

THIS INCOME TAX APPEAL HAVING COME UP FOR ADMISSION ON 13-07-2015, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

ANNEXURE A: TRUE COPY OF THE ORDER OF ASSESSMENT DATED 30.12.2008 FOR THE YEAR 2006-07 ISSUED TO THE APPELLANT.

ANNEXURE B: TRUE COPY OF THE ORDER OF THE COMMISSIONER OF INCOME TAX (APPEALS) DATED 28.2.2013.

ANNEXURE C: TRUE COPY OF THE PAPER BOOK SUBMITTED BY THE APPELLANT BEFORE THE ITAT.

ANNEXURE D: TRUE COPY OF THE ORDER OF THE INCOME TAX APPELLATE TRIBUNAL, COCHIN BENCH DATED 14.11.2014.

// TRUE COPY //

P.A. TO JUDGE

ANTONY DOMINIC & SHAJI P.CHALY, JJ.

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I.T.A.No.144 of 2015

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Dated this the 13th day of July, 2015

JUDGMENT

Antony Dominic, J.

Heard the counsel for the appellant and the Standing Counsel for the respondent.

2. This appeal is filed against the order passed by the Income Tax Appellate Tribunal in ITA 286/13, insofar as, the Tribunal has confirmed addition of Rs.22,13,000/-. Contention raised by counsel for the appellant is that the source of these moneys were explained by three NRIs as per Annexure C document and the Tribunal should have afforded an opportunity to the appellant to examine their persons who have issued those letters to prove the source from which these amounts were received. However, appellant has no case that the appellant had either produced these documents before the Assessing Officer or that even before the Appellate Authorities before whom these documents were produced. No efforts were made by the appellant to adduce evidence of these persons despite four opportunities, admittedly, given by the Commissioner of Income Tax (Appeals). It was in such circumstances, the Appellate

Authority and the Tribunal were constrained to confirm the addition as ordered by the Assessing Officer. In our view, this view taken by the authorities below does not suffer from any illegality nor does it give rise to any question of law to be considered by this Court.

Appeal is dismissed.

Sd/-
ANTONY DOMINIC
JUDGE

Sd/-
SHAJI P. CHALY
JUDGE

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