IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:

THE HONOURABLE THE CHIEF JUSTICE MR.ASHOK BHUSHAN
&
THE HONOURABLE MR.JUSTICE A.M.SHAFFIQUE

TUESDAY, THE 2ND DAY OF JUNE 2015/12TH JYAISHTA, 1937

RP.No. 650 of 2014 () IN ITA.201/2011

AGAINST THE ORDER/JUDGMENT IN ITA 201/2011 of HIGH COURT OF KERALA DATED 20-03-2014

REVIEW PETITIONER(S)/PETITIONER/RESPONDENT:

P.M.ABOOBACKER
PANICKAVEETTIL MARACKAPARAMBIL ORUMANAYOOR P.O.
CHAVAKKAD, TRICHUR-680512.

BY ADVS.SRI.P.BALAKRISHNAN (E)
SRI.MOHAN PULIKKAL
SRI.P.P.NARAYANAN

RESPONDENT(S)/RESPONDENT/APPELLANT:

THE COMMISSIONER OF INCOME TAX, THRISSUR-680501.

BY SRI.JOSE JOSEPH, SC, FOR INCOME TAX

THIS REVIEW PETITION HAVING COME UP FOR ADMISSION ON 02-06-2015, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

ASHOK BHUSHAN, CJ
&
A.M.SHAFFIQUE, J

R.P.No.650 of 2014
in
I.T.A.No. 201 of 2011

Dated this the 2nd June, 2015

O R D E R

Shaffique, J.

This Review Petition is filed against the judgment dated 20.3.2014 in I.T.A.No.201 of 2011. Review petitioner is the respondent in the appeal. The appeal filed by the Department was allowed setting aside the orders passed by the Commissioner of Income Tax (Appeal) and the Tribunal and confirmed the order passed by the Assessing Officer. The review petitioner contends that there is apparent error on the face of record, as this Court had taken note of the Annexure A statement given by one P.A.Noushad to be a statement under Section 132(4) of the Income Tax Act, 1961.

2. On perusal of the judgment we find that the statement under Section 132(4) of the Income Tax Act

was only one of the material relied on by us to arrive at such a finding. Even if the said statement was not available on record or can be ignored, still there is other evidence, which is the deposition given by P.A.Noushad before the authorities, wherein during cross-examination he had accepted his earlier statement and his declaration of income from sale of property. This is a case where P.A.Noushad had virtually admitted the fact that he had sold the property for ₹7,82,00,000/-, which is borne out from other documents and evidence on record. Even if the statement, which is purported to be given under Section 132(4) of the Income Tax Act is ignored, we do not find any reason to review the judgment. Accordingly, the Review Petition is dismissed.

ASHOK BHUSHAN
CHIEF JUSTICE

A.M.SHAFFIQUE
JUDGE

vgs2/6/15