IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

ITA-363-2014 (O&M)
Date of decision:- 21.05.2015

The Commissioner of Income Tax-II, Amritsar

...Appellant

Versus

Sumant Bakshi

...Respondent

CORAM: HON'BLE MR. JUSTICE S.J. VAZIFDAR, ACTING CHIEF JUSTICE
HON'BLE MR. JUSTICE G.S. SANDHAWALIA

Present: Mr. Denesh Goyal, Advocate,
for the appellant.

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S.J. VAZIFDAR, A.C.J. (ORAL)

This is an appeal against the order of the Tribunal dated 27.03.2014 confirming the order of the CIT (Appeals) setting aside the addition made by the Assessing Officer to the respondent's income. The matter pertains to the year 2009-2010.

2. No question of law arises in the present case. The issue was whether the gifts received by the respondent from his sister, son and friend were genuine or not. The CIT (Appeals) and the Tribunal have analyzed the entire evidence before coming to the conclusion that the gifts were genuine. The bank statements of each of the donors have also been relied upon. This is a case of appreciation of facts. No question of law arises.

3. The appeal is, therefore, dismissed.

(S.J. VAZIFDAR)
ACTING CHIEF JUSTICE

(G.S. SANDHAWALIA)
JUDGE

21.05.2015
Amodh