

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case No.78 of 2016**

Mahendra Lal Saluja S/o Late Buddha Singh Saluja, Aged About 72 Years R/o
In Front Of Ghosh Nursing Home, Tikrapara, Bilaspur Chhattisgarh.

---- Appellant

Versus

Assistant Commissioner Of Income Tax 2(1) Mahima Commercial Complex,
Vypar Vihar, Bilaspur Chhattisgarh.

-----Respondent

For Appellant:	Shri Prashant Jaiswal, Senior Advocate along with Shri Aditya Tiwari, Advocate
For Respondent:	Smt Naushina Afrin Ali, Advocate.

Hon'ble The Chief Justice**Hon'ble Shri Justice Sanjay Agrawal****Order on Board****Per Deepak Gupta, Chief Justice****6/12/2016**

1. Heard on IA No.1/2016 for condonation of delay in filing the Appeal.
2. On due consideration of the reasons mentioned in the application, the same is allowed. Delay in filing the Appeal is hereby condoned.
3. Heard on admission. Admit.
4. With the consent of the parties, the matter is heard finally.
5. The only question which is involved in this Appeal is whether the assessing authorities should have relied upon the disclosure made by the assessee which he had retracted at a later stage. The assessing authorities have come to the conclusion that the retraction was made much later and it does not seem to be a genuine retraction.
6. The finding that the retraction is not genuine is a pure finding of fact and no question of law, much less a substantial question of law is involved in this case.

7. Accordingly, the instant Tax Appeal is dismissed.

Sd/-
(Deepak Gupta)
CHIEF JUSTICE

Sd/-
(Sanjay Agrawal)
JUDGE

Priya