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HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 55 of 2016

(Arising out of order dated 10.05.2012 in ITA No. 94/BIL/2012 of the learned Tribunal)

- Income Tax Officer 1(2), Raipur, Chhattisgarh

---- Petitioner

Versus

- M/s A. S. Advertisers Gurunanak Chowk, Station Road, Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Ms Naushina Ali, Advocate
For Respondent	:	Shri Sidharth Dubey, Advocate

Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice
Hon'ble Shri Justice Sharad Kumar Gupta

Judgment on Board

Per Thottathil B. Radhakrishnan, Chief Justice

13.09.2017

1) We have heard learned counsel for the Revenue and the learned counsel for the respondent- Assessee.

2) Appreciating the contents of the impugned order of Income Tax Appellate Tribunal (ITAT) and the orders of the statutory authority which have merged in the decision of the Tribunal, we are clear in our mind that the Tribunal had addressed itself on the issue as to whether the expenditures in question would fall within the parameters of Section 40(A)(2)(a) of the Income Tax Act 1961. The question whether a particular expenditure is excessive and unreasonable or not is essentially a question of fact and does not involve any issue of law, as held in **Upper India Publishing House (P) Vs Commissioner of Income Tax** (AIR 1979 SC 1724). To the same proposition is the judgment in Coronation Flour Mills Vs Asstt CIT { (2010) 188 TAXMAN 257 (Guj), in particular para-8 thereof.

3) For the aforesaid reasons, we do not see that any substantial question of law arises for decision in this appeal in terms of Section 260 (A) of the Income Tax Act. This appeal therefore fails.

4) Any other issues arising on the facts and circumstances of the case are left open as they are merely academic, having regard to the findings referred herein above.

5) In the result, this appeal is dismissed.

Sd/-
(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-
(Sharad Kumar Gupta)
Judge

padma