NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 148 of 2017

- Deputy Commissioner of Income Tax 1(1), Raipur, Chhattisgarh

---- Appellant

Versus

- M/s Pushpak Merchants Pvt. Ltd. Vandana Building, M.G. Road Raipur, Chhattisgarh

---- Respondent

with

TAXC No. 151 of 2017

- Deputy Commissioner of Income Tax 1(1), Raipur, Chhattisgarh

---- Appellant

Versus

- M/s Godavari Tie Up Pvt. Ltd. Vandana Building, M.G. Road Raipur, Chhattisgarh

---- Respondent

with

TAXC No. 153 of 2017

- Deputy Commissioner of Income Tax 1(1), Raipur, Chhattisgarh

---- Appellant

Versus

- M/s Rose Merchants Pvt. Ltd. Vandana Building, M.G. Road Raipur, Chhattisgarh

---- Respondent

For Appellant	:	Ms. Naushina Afrin Ali, Advocate.
For Respondent	:	Dr. Rakesh Gupta, Shri Rohit Tiwari and Shri Vinay Kumar Jain, Advocates.

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice

Hon'ble Shri Justice Parth Prateem Sahu

Order on Board

Per Ajay Kumar Tripathi, Chief Justice

16.11.2018

1. Heard counsel for the Revenue and counsel for the Respondent.

2. No question of law as such arises for consideration in the tax appeal, especially when there are concurrent finding of facts by the Income Tax Commissioner

(Appeal) as well as the Income Tax Appellate Tribunal.

3. We have also noticed that the only reason why the Assessing Authority creating tax liability was failure on the part of the assessee to produce evidence with regard to some of the investors which was by way of a Bank statement.

4. However, those statements were produced before the Appellate Authority authenticity of which was not in question or doubt, therefore, the Appellate Authority accepted the position and set aside the order of the Assessing Authority. Such finding of fact was affirmed given by the Appellate Tribunal. Therefore, there is no legal infirmity in the two orders which needs interference in the tax appeal.

5. The appeals stand dismissed.

Sd/-

(Ajay Kumar Tripathi)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge

Brijmohan