IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.296 OF 2016

Abhay Jaykumar Chordia .... Appellant
Vs.
Dy. Commissioner of Income Tax
Circle 2(1), Pune .... Respondent

Mr. Ruturaj Gurjar i/by Mr. Mihir Naniwadekar for the Appellant.
Mr. Sham Walve for the Respondent.

CORAM: S.C. DHARMADHIKARI &
B.P. COLABAWALLA, JJ.

DATE : AUGUST 27, 2018

P.C:

1. After having heard both sides and, with the assistance of the appellant's counsel, perusing the impugned order of the Tribunal, we do not find that the assessee's appeal has any merit.

2. None of the questions proposed as substantial questions of law, can be termed as such.

3. There is a pure finding of fact and the addition of undisclosed income in the income details of the assessee does not suffer from any serious legal infirmity or perversity as is attributed by the assessee's counsel before us.

4. The finding of fact is that when proper explanation was given, the addition was deleted. The explanation was very vague and general in terms. If the income was indeed derived as and by way of salary, then, the assessee should have been careful not to use a vague nomenclature. It has to be a salary and not salary/reimbursement/perquisite as is found to be convenient. Therefore, what is deciphered by the Assessing Officer and equally by the Commissioner from the use or employment of the words “mcmg' is nothing, but money comes and money goes. If this is termed as a perversity, then, the Tribunal found that when there was a proper connection established, meaning thereby, a relationship not in general but legal terms that of employer-employee, then, the amount

was deleted as salary/remuneration, but when such written words did not find any reference in the documents to any income by way of salary and earned as such, then, the additions are rightly made.

5. We also do not think that there is any perversity in the finding of fact nor is there such legal infirmity which would enable us, as a final Court of appeal, to entertain this appeal. The appeal can be entertained only if there is a substantial question of law arising from the order under appeal. When there is no such question arising, then, we are not bound to admit this appeal. It is entirely frivolous and we dismiss it. There shall be no order as to costs.

(B.P. COLABAWALLA, J.) (S.C. DHARMADHIKARI, J.)