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

INCOME TAX APPEAL NO.1512 OF 2016
ALONG WITH
INCOME TAX APPEAL NO.1568 OF 2016

Sonal Parag, Pune : Appellant.
Versus
The Income Tax Officer Central-II, Pune : Respondent.

Mr. Atul Damle, Senior Advocate a/w Ms. Prerana Nikam I/by Mr. Kuldeep Nikam for the Appellant.

CORAM : AKIL KURESHI &
M.S.SANKLECHA, JJ.

DATE : 05th MARCH 2019.

P.C.:

1 These Appeals are filed by the assessee to challenge the common judgment of the Income Tax Appellate Tribunal by which the Tribunal gave partial relief to the assessee and confirmed the rest of the additions made by the Assessing Officer and also confirmed by the CIT (Appeals. The assessee was found to be the sub-broker of one Arvind Pande who was found to be engaged in the activities of ensuring admissions of students in various educational institutions upon payment of capitation fees in cash. During search operation diaries were found from the possession of the assessee containing the entires in relation to such payments. Statements of the assessee were also recorded. Major additions were made in the hands of Arvind Pandey

who was also subjected to search and seizure action.

2 By a separate order passed today with respect to the Appeals of Arvind Pandey relating to the assessment years for which incriminating material was found in the diary, we have dismissed the appeals. Facts in the present case are similar.

3 In addition to adopting reasons recorded therein, we notice that in the present case the Tribunal has taken into account the documents and the material on record to partially confirm the additions made by assessing officer and CIT (Appeals). Such findings are not shown to be perverse. No question of law arises. Both appeals are dismissed.

[M.S.SANKLECHA,J.] **[AKIL KURESHI, J]**