R.M. AMBERKAR
(Private Secretary)

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 344 OF 2017

Pr. Commissioner of Income Tax -8 .. Appellant

Versus

Safes Fire Services Ltd .. Respondent

……………….

- Mr. Suresh Kumar for the Appellant
- Mr. Nishit Gandhi i/by Mr. Sameer Dalal for the Respondent

……………….

CORAM : AKIL KURESHI &
SARANG V. KOTWAL, JJ.

DATE : MARCH 15, 2019.

P.C.:

1. This appeal is filed by the Revenue to challenge a judgment of the Income Tax Appellate Tribunal raising following question for our consideration:-

> " The Tribunal has erred in law and on facts in not appreciating the well accepted legal principle that in respect of an expenditure claimed by the assessee, there is absolute burden of proof cast on him to prove correctness of such expenditure and where the assessee has failed to discharge this burden as is the case in the present case, the total claim of the assessee is liable to be rejected and the corresponding amount is liable to be added to the income of the assessee?"

2. As the question itself suggests the whole issue is fully factual, the CIT(A) and the Tribunal have examined the relevant voluminous material and gave relief to the assessee to a limited extent. The Tribunal while considering the appeals of the assessee as well as Revenue, has independently examined the aspect and gave further relief to the assessee. No question of law, therefore, arises. Income Tax Appeal is dismissed.

[SARANG V. KOTWAL, J.] **[AKIL KURESHI, J]**