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HIGH COURT OF CHHATTISGARH, BILASPUR
TAXC No. 76 of 2019

Deputy Commissioner Of Income Tax -1(2) Raipur, Chhattisgarh.

---- Appellant

Versus

M/s A.P. Nirman Ltd. H-6 Street No.4, Shri Ram Nagar, Phase-I, Shankar Nagar, Raipur, Chhattisgarh.

---- Respondent

For Appellant : Shri Amit Chaudhari and Ms. Naushina Ali, Advocates

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Hon'ble Shri P. R. Ramachandra Menon, Chief Justice
Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board

P.R. Ramachandra Menon, Chief Justice

20.01.2020

1. The appeal is arising from the order dated 08.03.2018 passed by the Income Tax Appellate Tribunal, Raipur Bench, Raipur in ITA No.139/RPR/2013.

2. On filing the return by the Assessee declaring a total income of Rs.11,34,10,725/-, the case was selected for scrutiny/assessment and the proceedings were completed in terms of Section 143(3) of the Income Tax Act, 1961 whereby an addition to the extent of Rs.2,13,94,500/- was made and assessed accordingly.

3. The course and proceedings pursued by the Department, made the Assessee to feel aggrieved, who filed an appeal before the Commissioner (Appeals) where the appeal was allowed in part. This made the

Department to take up a matter before the Tribunal referring to the facts and figures, where interference was declined and the appeal was dismissed. This, in turn is put to challenge in this appeal preferred by the Revenue, suggesting the following as substantial questions of law :

> "1. Whether on points of law and on facts & circumstances of the case, the Ld. ITAT was justified in confirming the order of CIT (A) who has erred by deleting the addition of Rs.2,13,94,500/- made by the AO on account of non genuine expenditure alleged to have been paid to various sub contractors, thereby rendering the decision which is perverse ?
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> 2. Whether on points of law and on facts & circumstances of the case, the Ld. ITAT was justified in confirming the order of CIT (A) who has erred by deleting the addition of Rs.7,96,72,605/- made by the AO on account of non genuine expenditure alleged to have been paid to M/s Soumya Mining Pvt. Ltd. ?
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> 3. Whether on point of law and on facts & circumstances of the case, the ITATA was justified in upholding the findings of CIT (A), thereby without distinguishing the findings of the AO which are based on the reliance placed on the ratios of the catena of orders by Hon'ble Supreme Court such as CIT Vs. Calcutta Agency Ltd. [(1951) 19 ITR 199], Laxmiratan Cotton Mills Co. Vs. CIT [(1969) 73 ITR 634', LH Sugar Factory and Oil Mills Pvt. Ltd. Vs. CIT [(1980) 125 ITR 293], which has held that, the assessee can claim the deduction for the expenses provided it is able to establish the documentary and cogent evidences that such expenditures was incurred for the business of the assessee ?"

4. Heard Shri Amit Chaudhari, the learned standing counsel for the Department at length.

5. Considering the nature of pleadings raised and also the discussion made by the Tribunal in detail, we are of the view that the decision has been rendered by the Tribunal clearly on question of facts and it does not involve any question of law; much less any substantial question of law.

6. This appeal is devoid of any merit, so as to have it entertained in terms of Section 260A of the Income Tax Act, 1961. Interference is declined and appeal stands dismissed.

Sd/-

(P.R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge

Anu