**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**ITA No.74 of 2000 (O&M)
Date of decision : 13.01.2020**

M/s Raj Kumar & Brothers .... Appellant

versus

Commissioner of Income Tax, Jalandhar & anr. ...... Respondents

**CORAM : HON'BLE MR.JUSTICE AJAY TEWARI
HON'BLE MR.JUSTICE AVNEESH JHINGAN**

***

Present : Mr. Alok Mittal, Advocate
for the appellant.

Mr. Vivek Sethi, Advocate with
Mr. Varun Issar, Advocate
for the respondents.

***

AJAY TEWARI, J. (Oral)

1 This appeal has been filed against the order of the Tribunal reversing that of the Commissioner Income Tax and restoring a penalty which had been imposed by the Assessing Officer. During a survey of the premises of the appellant on 05.11.1992 the Income Tax Officer found that the books were not fully audited and on that account the appellant was issued a show cause notice why penalty should not be imposed.

2 The cause shown by the appellant was that its Accountant was un-well from 22.10.1992 to 11.11.1992. The Assessing Officer held that this was not sufficient cause and ordered the penalty.

3 In appeal the Commissioner reversed the finding and, as mentioned above the Tribunal reversed the finding of the Commissioner and maintained that of the Assessing Officer.

4 The issue before us is a pure question of fact and we would be able to help the assessee only if we come to a conclusion that the finding of fact arrived at by the Tribunal is so perverse that it was not at all compatible with the evidence led. The OPD ticket showing a back problem of the Accountant may or may not be correct.

5 In the circumstances, we are unable to reach the conclusion that finding of the Tribunal was so perverse so as not to be supported by the evidence and therefore this Court can not interfere.

6 Appeal stands dismissed.

7 Since the main case has been decided, the pending civil miscellaneous application, if any, also stands disposed of.

(AJAY TEWARI)
JUDGE

(AVNEESH JHINGAN)
JUDGE

January 13, 2020
pooja sharma-I

Whether speaking/reasoned Yes/No

Whether Reportable : Yes/No