IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

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ITA No. 138 of 2001
DECIDED ON: FEBRUARY 12, 2020

GURCHARAN SINGH

APPELLANT

VERSUS

COMMISIONER OF INCOME TAX, LUDHIANA AND ANR

RESPONDENTS

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

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

Mr. Rajesh Katoch, Sr. Standing Counsel with
Ms. Pridhi Jaswinder Sandhu, Jr. Standing Counsel
for the respondent-Income Tax Department.

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AJAY TEWARI, J (Oral):

By this appeal under Section 260-A of the Income Tax Act, 1961 (for short 'the Act'), appellant has challenged the order of the authority below whereby it had disallowed certain gifts which the appellant-assessee had allegedly received.

2. One of the gift of ₹60,000/- was received from one Sh. Hikayat Ali who was an NRI. It is undisputed that there was no relation between the appellant and the alleged donor and the only explanation given by the appellant was that the alleged donor was a friend of his.

3. In the circumstances the facts of the case are covered by the decision of this Court rendered in ITA No. 72 of 1999, decided on 22.11.2013, titled as ***Shri Hanuman Dass vs. The Commissioner of Income Tax, Jalandhar and another;*** wherein, this Court held as follows:-

> *" Taking up the case in hand, even when the donor had the means to make the gifts, there being neither any relationship nor there being any circumstance to show natural love and affection of the donor for the donee nor there being any occasion to make such gifts*

to the assessee and the authority of jurisdictional High Court being against the assessee, the authority cited by the assessee as ***Commissioner of Income Tax v. R.S. Sibal, (2004) 269 ITR 429*** *does not support the case of the appellant. Thus, there is no perversity or impropriety in the impugned order and sequelly the same is upheld.*

Consequently, there being no merit in the appeal, the same is dismissed."

4. As regards the second gift of ₹19,000/- from one Sohan Singh, in this case the Commissioner (Appeals) had deleted the addition by holding that Sohan Singh was a first cousin of the appellant and the money has been transferred through bank. The Tribunal, however, noticed that the appellant had furnished only a photostat copy of gift deed and when the AO wanted to record his statement for verification the assessee did not appear before the A.O.

5. In the circumstances, no fault can be found with the finding of the Tribunal that the mere fact that the amount has been received through Bank by itself would not prove the identity, credit worthiness of the donor or the genuineness of the gift.

6. Resultanly, no question of law, much less a substantial question of law arises.

7. Dismissed.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

FEBRUARY 12, 2020
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1. Whether speaking/ reasoned : Yes / No
2. Whether reportable : Yes / No