Serial No. OD - 2

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITAT/141/2018
I.A. NO. GA/1/2018 (Old No. GA/995/2018),
GA/2/2018 (Old No.GA/1134/2018)
(Through Video Conferencing)

SUKDEB PAN
….Appellant(s)

Through : Mr. Avra Majumdar with Ms. Riya Bhattacharjee, Advocates

V/s

I.T.O., WARD-38(3), MIDNAPORE
. ….Respondent(s)

Through : Mr. Debasish Chaudhuri with Mr. Arunava Ganguly, Advocates

Coram: HON'BLE MR. RAJESH BINDAL, CHIEF JUSTICE (ACTING)

HON'BLE MR. JUSTICE RAJARSHI BHARADWAJ, JUDGE

O R D E R

GA/1/2018 (Old No: GA/995/2018)

1. This is an application for condonation of delay of 46 days in filing the appeal.

2. Learned counsel for the respondent does not have any objection in case the delay in filing the appeal is condoned.

3. The application is allowed. The delay of 46 days in filing the appeal is condoned. The application stands disposed of.

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4. Learned Counsel for the appellant submitted that the appeal filed by him had been disposed as the appellant was unable to produce proof with regard to purchase of gold way back in the year 2008. In case, opportunity is granted he will produce the same.

5. After hearing learned Counsel for the appellant, we do not find any substantial question of law arises in the present appeal. A perusal of the order passed by the Tribunal shows that initially the stand of the assessee was that he had declared the undisclosed amount as income under the Voluntary Disclosure Scheme, 1997. However, he was unable to produce any evidence thereof before the Assessing Officer despite repeated opportunities. Before the Tribunal new stand was sought to be taken that the gold was purchased in November, 2008. Certain invoices were also sought to be produced along with affidavit filed. However, Tribunal has rightly rejected the same for the reason that there was a change in the stand of the assessee who earlier was claiming that he had declared the same in the year 2008 under Voluntary Disclosure Scheme, 1997. Without withdrawing the earlier stand, now fresh stand was sought to be taken that the gold was purchased by him in the year 2008. This was a kind of additional evidence, which was sought to be produced. For this neither there was any application, nor justification. If the assessee had purchased the gold way back in the year 2008 and he also had evidence with him, the same should have been produced by him at the time of framing of assessment on March 22, 2015. Not only that, even subsequently he also did not produce the same before the CIT(A). This establishes the fact that the same is an afterthought.

6. For the reasons mentioned above, we do not find any substantial question of law arises in the present appeal. The same is accordingly dismissed.

KOLKATA	**(RAJARSHI BHARADWAJ)**	**(RAJESH BINDAL)**
13.08.2021	**JUDGE**	**CHIEF JUSTICE (ACTING)**

akg/s.kumar