IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 11 OF 2018

The Pr. Commissioner of Income Tax
Central Pune ….Appellant

V/s.
Balkrishnan Shanmugam Chettiar
Alias S. Balan Through L/H Punit Chettiar
alias Punit Balan …Respondent

Mr. Suresh Kumar for Appellant.
None for Respondent.

CORAM : K.R. SHRIRAM &
M.M. SATHAYE, JJ.
DATED : 7th JUNE 2023

P.C. :

1. The following substantial questions of law are proposed :

SUBSTANTIAL QUESTION OF LAW

A. Whether on the facts and in circumstances of the case, order of the ITAT is perverse as it deleted addition of Rs.14,35,00,000/- spread over 3 years ignoring the evidence seized which points to the fact that assessee was recipient of unaccounted sale proceeds of M/s. Dhariwal Industries Ltd ?
B. Whether on the facts and in circumstances of the case and in law, the Hon'ble ITAT has erred by ignoring the facts brought out in notings in loose papers seized as bundle Nos.A/M/08 which are admissible evidence of complicity of the assessee as per Sec. 10 of the Indian Evidence Act ?

2. Without going into the details of this appeal, the Income Tax Appellate Tribunal (ITAT) has passed the impugned order dated 25th November 2016 allowing respondent's appeal relying on a judgment of the Tribunal in the case of one ***Vinit Ranawat in ITA Nos.1105*** and ***1106/PN/2013***. The Tribunal has extracted extensive portions of the

judgment of the Tribunal in the case of *Vinit Ranawat* (supra) and when we say extensive portions, almost 24 pages.

3. The Tribunal has also observed that the facts of the instant case were identical to the case decided by the Tribunal in the case of *Vinit Ranawat* (supra) and in the absence of any contrary material or distinguishable feature brought to their notice, following decision in *Vinit Ranawat* (supra), the Commissioner of Income Tax (Appeals) [CIT(A)] was not justified in sustaining the addition. Accordingly, the order of the CIT(A) was set aside. Department's appeals against the order of the Tribunal in *Vinit Ranawat* (supra) also came to be dismissed by an order dated 16th January 2019 by this court (Income Tax Appeal No. 1168 of 2016 with Income Tax Appeal No. 1170 of 2016).

4. We also find that in the grounds of appeal, petitioner does not challenge the findings of the ITAT in paragraph no. 45 of the impugned order that the facts in the instant case are identical to the facts of the case decided by the Tribunal in the case of *Vinit Ranawat* (supra).

5. In the circumstances, no question of law arises.

6. Appeal dismissed.

(M.M. SATHAYE, J.) **(K.R. SHRIRAM, J.)**

Purti Parab