IN THE HIGH COURT OF JUDICATURE AT PATNA
Civil Writ Jurisdiction Case No.2537 of 2020

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Principal Commissioner of Income Tax, Central Patna through Mr. Suman Ghosh, Assistant Commissioner of Income Tax Central Circle-2 Patna, aged about 52 years, male, son of Late Krishna Pada Ghosh, Resident of C.R. Building, B.C. Patel Path, Patna.

... ... Petitioner/s

Versus

1. The Union of India through its Secretary Income Tax Settlement Commission, Kolkata having its office at 10C Middleton Street, Kolkata.
2. M/s Harilal Ventrues Pvt. Ltd., Plot No. IV-6, IV-7, Patliputra Industrial Estate, Patliputra, Patna-800013.
3. Shri Amit Mankani, Hari Villa, Near Hospito India, Patna-800001.

... ... Respondent/s

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Appearance :

For the Petitioner/s	:	Mrs. Archana Sinha, Advocate Mr. Alok Kumar Shahi, Advocate Ms. Swarna Roy, Advocate
For the Respondent/s	:	Dr. K.N. Singh, ASG Mr. Ajay Kumar Rastogi, Sr. Advocate Mrs. Smriti Singh, Advocate Mrs. Kalpana Rastogi, Advocate

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CORAM: HONOURABLE THE CHIEF JUSTICE
and
HONOURABLE MR. JUSTICE HARISH KUMAR

ORAL JUDGMENT
(Per: HONOURABLE THE CHIEF JUSTICE)

Date : 22-03-2024

The impugned order in the writ petition is that of the Settlement Commission. The prayer in the writ petition is to set aside the order of the Settlement Commission for non-application of mind and also for further opportunity to controvert the response made by the assessee/applicant before the Settlement Commission to the Rule 9 report.

2. The learned Senior Standing Counsel for the

Income Tax Department also claimed that sufficient time was not given to the department to carry out a proper inquiry and that the undisclosed accounts, disclosed at the time of the proceedings before the Settlement Commission were not inquired into.

3. Learned Senior Counsel appearing for the assessee would on the other hand, refer to the order of the Settlement Commission to specifically point out that the undisclosed accounts were not found out on the search and inspection of the department and had been voluntarily submitted before the Settlement Commission, which was reckoned for arriving at the final amount of settlement as per the impugned order.

4. We see from Paragraphs 5.2.8 that the voluntary disclosure of the accounts was made by the applicant and the bank accounts and the transactions therein were reckoned as covered under unaccounted sales which had been accepted by the Tribunal. There is no cause for any further inquiry in the matter. Rule-9 report of the Principal Commissioner of Income Tax Department was also regarding bogus purchase of milk and *khowa* and the

Tribunal had found force in the submissions of the department. It was also recorded that the explanation forwarded by the authorized representative of the applicant did not inspire full confidence and he was requested to explain further about the purchase of milk and other items.

5. The further response made by the authorized representative of the applicant on 24.06.2019 was fully extracted in the order. The additional income of Rs. 60 lacs and Rs. 90 lacs added respectively in Assessment Years 2016-17 and 2018-19 was found to be fair and reasonable.

6. We find absolutely no reason to interfere with the order of the Settlement Commission in the writ petition and dismiss the same.

(K. Vinod Chandran, CJ)

(Harish Kumar, J)

P.K.P./-

AFR/NAFR	
CAV DATE	
Uploading Date	27.03.2024
Transmission Date	