IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 19.08.2024

CORAM

THE HONOURABLE MR.JUSTICE R.SURESH KUMAR
and
THE HONOURABLE MR.JUSTICE C.SARAVANAN

T.C.A.No.68 of 2024

Shri G.K.Reddy ... Appellant

-Vs-

The Assistant Commissioner of Income Tax,
Corporate Circle 2(1),
Chennai. ... Respondent

PRAYER : Tax Case Appeal filed under Section 260 A of the Income Tax Act, 1961, against the order of the Income Tax Appellate Tribunal 'A' Bench, Chennai dated 28.10.2022 in I.T.A.No.3353/Chny/2019 for the assessment year 2008-09.

For Appellant	:	Mr.M.Vijayakumar
For Respondent	:	Mr.T.Ravikumar Senior Standing Counsel

J U D G M E N T

(Judgment of the Court was delivered by **R.SURESH KUMAR, J**)

This tax appeal has been filed against the order passed by the Income Tax Appellate Tribunal 'A' Bench, Chennai for the assessment year 2008-09 in I.T.A.No.3353/Chny/2019 dated 28.10.2022.

2. The three grounds were raised before the Tribunal, out of which, the first ground has not been pressed by the appellant / assessee, that was recorded by the Tribunal in the impugned order itself. Insofar as the second and third grounds which were urged before the Tribunal, the Tribunal has given reasons not to accept the same, because in the second ground, the assessee claimed that he has received a sum of Rs.25 Lakhs as loan from one Sukumar, for which, no proof had been filed.

3. The third ground that was urged by the assessee that, he has spent a sum of Rs.17,37,000/- for levelling the ground of the property concerned, for which also, there had been no evidence with regard to the source of payment as there had been no direct payment made by the assessee, therefore, the Assessing Officer has added the expenditure claimed by the assessee as unexplained expenditure under Section 69C of the Income Tax Act, 1961.

4. Therefore, the two grounds also factually found not feasible to entertain the appeal and accordingly, the appeal was dismissed through the impugned order dated 28.10.2022 by the Income Tax Appellate Tribunal, 'A' Bench, against which, this tax appeal has been filed. We do not find any substantial question of law, hence, we are inclined to dismiss this Tax Case

Appeal and accordingly, it is dismissed. However, it is open to the appellant to agitate the issue by filing a rectification application, if there is any factual error found in the order impugned herein, before the Income Tax Appellate Tribunal, if he is advised to do so. However, there shall be no order as to costs.

(R.S.K., J.) (C.S.N., J.)
19.08.2024

NCC : Yes / No
Index : Yes / No
Speaking Order : Yes / No

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Note: Issue order copy by 20.08.2024.

To

1. The Assistant Commissioner of Income Tax,
   Corporate Circle 2(1),
   Chennai.

2. The Income Tax Appellate Tribunal 'A' Bench,
   Chennai.

R.SURESH KUMAR, J.
and
C.SARAVANAN, J.

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