IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 14.10.2024

CORAM

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

Tax Case Appeal No.231 of 2024

Venkatesan Kalyanasundaram ... Appellant

Vs.

The Income Tax Officer
International Taxation Ward-1(2)
Chennai 600 006. ... Respondent

Tax Case Appeal filed under Section 260A of the Income Tax Act, 1961 against the order of the Income Tax Appellate Tribunal 'A' Bench, Chennai, dated 03.07.2024 in I.T.A.No.487/Chny/2024.

For Appellant : Mr.I.Dinesh

J U D G M E N T

(Delivered by R.SURESH KUMAR,J.)

The following substantial questions of law have been framed to be agitated by the learned counsel for the appellant / assessee.

1. *Whether on the facts and in the circumstances of the case, the order of the Income Tax Appellate Tribunal is not perverse in disregarding the evidences and the materials placed before it?*

2. *Whether on the facts and in the circumstances of the case, the Income Tax Appellate Tribunal being the final fact finding authority, is right in ignoring the evidences filed before it without adjudicating the same?*

3. *Is the order of the Income Tax Appellate Tribunal not erroneous, as it has given incorrect findings as a result of non-appreciation of evidences filed before it?*

4. *Is the order of the Income Tax Appellate Tribunal not erroneous, as it has failed to adjudicate the source of cash deposit as earlier withdrawals?*

5. *Is the order of the Income Tax Appellate Tribunal right in not appreciating the evidentiary value of bank statements along with the cash flow and deposits which proves beyond reasonable doubt?*

6. *The order of the tribunal is vitiated as the Tribunal failed to look into the aspect of jurisdiction, passing of orders granting inadequate time?*

2. We, after having gone through the order impugned passed by the Income Tax Appellate Tribunal 'A' Bench, Chennai dated 03.07.2024 in I.T.A.No.487/Chny/2024, do not find any such question of law arising in this case, since it is purely factual matrix, which has been considered by the Tribunal and answered against the assessee. The same need not be gone into once again by way of examining the same, as if substantial questions of law, as framed by the assessee's counsel, have arisen in this case.

3. In view of the same, this appeal deserves to be dismissed. Accordingly, it is dismissed. No costs.

(R.S.K.,J.) (C.S.N.,J.)
14.10.2024

NCS : Yes/No
Index : Yes/No
KST

To

Income Tax Appellate Tribunal
'A' Bench, Chennai.

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

KST

T.C.A.No.231 of 2024

14.10.2024