103 **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

(1) 2024:PHHC:040849-DB
ITA-89-2021 (O&M)
Date of Decision: 21.03.2024

The Pr. Commissioner of Income Tax Central Ludhiana
…Appellant

Vs.

Rajinder Kumar …Respondent

(2) 2024:PHHC:040941-DB
ITA-100-2021 (O&M)
Date of Decision: 21.03.2024

Chief Commissioner of Income Tax (OSD) Ludhiana
…Appellant

Vs.

M/s Shiva Spinfab Pvt. Ltd. …Respondent

(3) 2024:PHHC:040944-DB
ITA-103-2021 (O&M)
Date of Decision: 21.03.2024

The Pr. Commissioner of Income Tax Central Ludhiana
…Appellant

Vs.

Rajinder Kumar …Respondent

(4) 2024:PHHC:040950-DB
ITA-149-2021 (O&M)
Date of Decision: 21.03.2024

Chief Commissioner of Income Tax (OSD) Ludhiana
…Appellant

Vs.

M/s Brijeshwari Textiles Pvt. Ltd. …Respondent

(5) 2024:PHHC:040958-DB
ITA-75-2021 (O&M)
Date of Decision: 21.03.2024

The Pr. Commissioner of Income Tax Central Ludhiana
…Appellant

Vs.

Vasu Kalia …Respondent

(6) 2024:PHHC:040960-DB
ITA-13-2021 (O&M)
Date of Decision: 21.03.2024

Chief Commissioner of Income Tax (OSD) Ludhiana
…Appellant

Vs.

M/s Balmukhi Textiles Pvt. Ltd. …Respondent

**CORAM: HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA
HON'BLE MRS. JUSTICE SUDEEPTI SHARMA**

Present Mr. Saurabh Kapoor, Sr. Standing Counsel for the appellant in ITA-89-2021, 103-2021, 75-2021,

Mr. Ranvijay Singh, Sr. Standing Counsel for the appellant in ITA-100-2021, 13-2021 and 149-2021.

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SANJEEV PRAKASH SHARMA, J.(Oral)

1. These appeals are dealt with together as common question of law and facts involved is the same. Facts of the case are being extracted from ITA-89-2021.

2. The appeal has been filed against the order passed by the CIT (Appeal) concurred by the ITAT, holding the additions made by the Assessing Officer to be illegal and unjustified and directed to delete the same.

3. Learned counsel for the appellant submits that the Assessing Officer had carefully examined the case of the respondent and found that there was huge amount shown in the sundry debtors which were found to be uncounted for and, therefore, the deletion ordered by the CIT (Appeal) as well as ITAT deserves to be set aside.

4. We have considered the submissions and carefully perused the record.

5. We find the arguments raised on behalf of the revenue to be factually incorrect. The CIT (Appeal) while considering the submissions made by the assessee called for the record relating to the so called other parties against whom it was alleged that the amounts shown in the books of account of the assessee, was different from the amounts shown in the books of the said party and reached to the conclusion that the assessee had reconciled the account figures and the accounts of the assesee with that of the other parties and was satisfied and there was no mismatch. This finding of fact arrived at by the CIT (Appeal) had been affirmed by the ITAT. It has also been noticed by the CIT (Appeal) that the concerned parties were assessed to income tax assessment in their own cases carried under Section 143(3) of the Income Tax Act, 1961 and their capacity to make the advance/investment was not doubted in their own cases. The evidence was verified by the CIT (Appeal) and, thereafter, proceeded to delete the additions made by the Assessing Officer. The Appellate Tribunal has also after noticing the order passed by the CIT (Appeal) in extension examined the amounts itself. The assessee has also mentioned that the amounts were received through cheques and in the assessment order, the cheque number, date and name of the bank has also been mentioned. The other party has also

been found to be regular income tax assessee and no adverse view was taken in respect thereto. Mere doubt or suspicion cannot be a sufficient to make additions specially when all record/books of account tallied and there is an independent assessment made by the all the parties and no discrepancy has been found nor any adverse view has been taken with regard to the other assessments. The deletion, therefore, has been rightly accepted by the Appellate Tribunal. The said aspect having been examined factually by both the CIT (Appeal) and ITAT, no further question of law remains to be examined by this Court.

6. Thus, no interference is warranted in the appeals. The same are accordingly dismissed.

7. All pending misc. application(s) also stand disposed of.

(SANJEEV PRAKASH SHARMA)
JUDGE

(SUDEEPTI SHARMA)
JUDGE

21.03.2024
rajesh

1. Whether speaking/reasoned? : Yes/No
2. Whether reportable? : Yes/No