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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 533/2006

COMMISSIONER OF INCOME TAX ..... Appellant  
Through Ms.P.L. Bansal

versus

R.K.GUPTA ..... Respondent  
Through Counsel for Respondent (appearance not given)

**CORAM:**  
**HON'BLE MR. JUSTICE T.S.THAKUR**  
**HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA**

**ORDER**  
**19.04.2006**

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The Assessing Officer had on the basis of the material found in the course of search made several additions to the taxable income of the respondent assessee. These included additions on account of unexplained cash found in the course of search, undisclosed investment in jewellery, undisclosed household expenses and investment in business and property. Aggrieved, the assessee preferred an appeal to the Commissioner of Income Tax who upon a proper appraisal of the material on record and the explanation offered by the assessee deleted the additions except an addition of a sum of Rs.16,800/- towards household expenses and a sum of Rs.2,32,187/- towards investment in business. Aggrieved by the said addition, the assessee preferred an appeal before the Tribunal. The Revenue also appealed to the Tribunal against the deletion of the additions on other counts.



The Tribunal has on an independent appraisal of the available material on record and explanation offered by the assessee maintained the additions made by the Commissioner of Income Tax Appeals and dismissed both the appeals preferred before it. The present appeal has been filed by the Revenue assailing the correctness of the said order.

We have heard learned counsel for the parties and perused the order under challenge. Keeping in view the concurrent findings of fact recorded by the Commissioner of Income Tax Appeals and the Tribunal to the effect that the additions made by the Assessing Officer were not sustainable except to the extent indicated above, we are of the view that no question of law much less a substantial question of law arises in this appeal for our consideration. The appeal, accordingly, fails and is hereby dismissed.

  
T.S. THAKUR, J

  
SHIV NARAYAN DHINGRA, J

APRIL 19, 2006

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