



Sr. No.	Date	Orders
21		<p>* IN THE HIGH COURT OF DELHI AT NEW DELHI</p> <p>+ ITA 630/2006</p> <p>COMMISSIONER OF INCOME TAX DEL ..... Appellant Through: Mr.J.R. Goel &amp; Mr.S.C. Sharma, Advs.</p> <p>versus</p> <p>ASHOK NAGRATH ..... Respondent .. , Through: None.</p> <p><b>CORAM:</b> <b>HON'BLE MR. JUSTICE T.S.THAKUR</b> <b>HON'BLE MR. JUSTICE SHIVNARAYAN DHINGRA</b></p> <p><b><u>ORDER</u></b> % <b>21.04.2006</b></p> <p>The Commissioner of Income Tax and Income Tax Appellate Tribunal have both concurrently come to the conclusion that the assessee had not furnished any false particulars or made any claim that was mala fide and that the claim for deduction under Section 80 HH was bona fide. The Tribunal has in this regard observed:</p> <p>“Having heard the parties and having perused the material on record, we are of the view that the assessee accounted for each and every purchase in the books of account maintained by him. All purchases were duly supported by vouchers, which were produced before the AO. There is no dispute about the receipt of goods against such vouchers, nor is the payment by the assessee disputed by the A.O. When the AO required details of purchases of more than Rs.1 lakh, the assessee did not included the purchases from unorganized sector. For this reason alone, the assessee agreed for the adhoc addition of Rs.20 lakhs.”</p>



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		<p data-bbox="507 347 1592 560">On the above findings of fact, we do not see any substantial question of law arising for our consideration in this appeal, which fails and is hereby dismissed.</p> <p data-bbox="1085 571 1396 806">T.S. THAKUR, J</p> <p data-bbox="1085 705 1556 896">SHIV NARAYAN DHINGRA, J</p> <p data-bbox="507 896 750 985">APRIL 21, 2006 ga</p>