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\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 506/2006

SASWATI DEV ..... Appellant  
Through Mr.C.S. Jain

versus

COMMISSIONER OF INCOME TAX DEL ..... Respondent  
Through Mr.R.D. Jolly

CORAM:

HON'BLE MR. JUSTICE T.S.THAKUR

HON'BLE MR. JUSTICE SHIV NARAYAN DHINGRA

**ORDER**

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18.04.2006

The Assessing Officer, Commissioner of Income Tax and the Tribunal have all concurrently come to the conclusion that the appellant assessee was unable to substantiate its claim that its income from the goods carriage was less than what is presumed to be the income under Section 44 AE (i) and (ii) of the Income Tax Act, 1961. The Commissioner of Income Tax has in fact gone to the extent of observing that the expenses which the appellant had claimed in connection with the running of the goods carriage had not been substantiated by reference to the vouchers under which the said expenses were incurred.



Suffice it to say that whether or not the provisions of Section 44 AE would have any application would depend upon whether the assessee is in a position to establish by reference to evidence that her income is less than what is specified in sub-Section (1) and (2) of Section 44AE. On a question of fact since the assessee was unable to establish the said fact the authorities below were justified in assessing the assessee on the basis of presumed income under Section 44AE (1) of the Act read with sub section (2) thereof. No substantial question of law arises for consideration in this appeal which fails and is hereby dismissed.

  
T.S. THAKUR, J

  
SHIV NARAYAN DHINGRA, J

APRIL 18, 2006

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