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% 05.08.2008

Present: Ms Prem Lata Bansal for the Appellant.

+ CM No. 10061/2008 in ITA No. 864/2008

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Allowed subject to all just exceptions.

ITA 863/2008 & 864/2008

These appeals arise out of the common order passed by the Income Tax Appellate Tribunal on 07.09.2007 in respect of the block period 01.04.1996 to 19.09.2002. The Assessing Officer had made the following additions:-

- (i) addition of Rs 9,04,011/- on account of commission income.
- (ii) addition of unexplained investment of Rs 34,05,692/- made in respect of the peak deposits in different bank accounts.
- (iii) addition made on account of unexplained money of Rs 5 lacs.
- (iv) additions of Rs 2,01,713/- and Rs 1,71,880/-
- (v) addition of Rs 3,88,000/- made on account of unexplained money.



The Tribunal after considering the circumstances and the facts of the case has deleted the aforesaid additions. The findings returned by the Tribunal are pure findings of fact. No question of law, much less a substantial question of law, is involved. No perversity in the findings can also be pointed out. Consequently, the appeals are dismissed.

Badar Durrez Ahmed
BADAR DURREZ AHMED, J

Rajiv Shakdher
RAJIV SHAKDHER, J

August 05, 2008
SR