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% 02.12.2009

Present: Ms. Suruchi Aggarwal and Mr. Anish KV., Advs. for the Appellant in ITA 795/2007.
Ms. Sonia Mathur, Adv. for the Appellant in ITA 1153/2007.

+ ITA No. 795/2007
ITA No. 1153/2007

(Common Order)

* Similar appeal raising identical issue was dismissed i.e. ITA 151/2008 by this Court on 14th March, 2008. After going through the order, we find that it is based on pure finding of fact and no question of law arises. The appeal is dismissed.

We may, however, note that Ms. Sonia Mathur, counsel appearing in ITA No. 1153/2007 had questioned the observations of the Income Tax Appellate Tribunal to the effect that it was not open to the Assessing Officer to make legitimate enquiries regarding the credit. However, it cannot be disputed that even if those observations are not taken into consideration, ultimate outcome would remain the same. Therefore, leaving the aforesaid aspect open, this appeal is also dismissed.


A.K. SIKRI, J.


SIDDHARTH MRIDUL, J.

DECEMBER 2, 2009
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