



% 03.12.2009

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Present: Ms. Suruchi Aggarwal with Mr. Anish K.V. for the appellant.

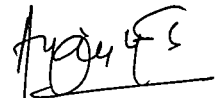
+ ITA No. 1246/2009 & CM No. 16773/2009

Following observations contained in the order of the Income Tax Appellate Tribunal, upholding the findings of the Commissioner of Income Tax (Appeal), would clearly demonstrate that the issue involves pure finding of fact :-

“15. After careful consideration of the relevant material, we are inclined to uphold the impugned order of Id. CIT (A). There is no dispute that the appellant and his brother are jewelers and carrying on business under the name and style of M/s. R.C. Jewellers. At the time of search on 14.05.02, Shri Ram Chander Soni in his statement recorded u/s 132 (4) had claimed that two gold bars belonged to the firm M/s. R.C. Jewellers. The relevant portion of the aforesaid statement has been extracted by Id. CIT (A) in the impugned order and accepted by him. We have already extracted order of the AO to show that there is no discussion nor there is any adverse comment on the statement made by Shri Ram Chander Soni. No material is brought on record to show that gold bars did not belong to the firm and were not available in the stock of firm or could not have been kept by partners for the purpose stated by the party. In these circumstances and when there is no adverse material, the Id. CIT(A) rightly accepted the statement recorded u/s 132(4) and allowed relief to the appellant. There is absolutely no good ground to interfere with the impugned order. Deletion to the extent of Rs.12,16,813/- is hereby confirmed.”



No question of law, therefore, arises and this ap-  
accordingly, dismissed.

  
A.K. SIKRI, J.

  
SIDDHARTH MRIDUL, J.

December 03, 2009  
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