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% 19.10.2010

Present: Ms. Rashmi Chopra, Advocate for the Appellant.

+ CM No. 18122/2010

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Allowed subject to just exceptions.

ITA No. 1590/2010.

A categorical finding of fact is arrived at by the CIT as well as ITAT~~4~~ that addition made by the AO was on the basis of dumb documents found during the search and such addition was unsustainable. We have also perused the document (Annexure TA-9/18), on the basis of which the additions were made by the AO. We do not find any perversity on the aforesaid findings of fact recorded by the Appellate Authorities. No question of law arises.

Dismissed.

A.K. SIKRI, J.