(1994) 04 P&H CK 0048

In the Punjab And Haryana At Chandigarh

Case No : Income-tax Case No. 138 of 1992

Commissioner of Income Tax APPELLANT

Vs

Chuni Lal RESPONDENT

Date of Decision : 21-04-1994

Acts Referred:
Income Tax Act, 1961 — Section 256

Citation : (1995) 212 ITR 206

Hon'ble Judges : Ashok Bhan, J;Amrit Lal Bahri, J

Bench : Division Bench

Advocate : R.P. Sawhney, for the Appellant; N.K. Sood, for the Respondent

Judgement

1. The Commissioner of Income Tax, Jalandhar, has filed the present case u/s 256(1) of the Income Tax Act, 1961 (hereinafter referred to as "the Act"), seeking a direction that the following questions of law be referred to this court for its opinion :

"(i) Whether, on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal was right in deleting the addition of Rs. 40,000 made by the Income Tax Officer and upheld by the Commissioner of Income Tax (Appeals) on account of unexplained deposit in the name of the assessee''s wife, Smt. Vidya Wanti ?

(ii) Whether, on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal was right in deleting the addition of Rs. 20,000 made by the Income Tax Officer and upheld by the Commissioner of Income Tax (Appeals) on account of unexplained deposit in the name of the asscssee''s son, Shri Shashi Bhushan ?

(iii) Whether, on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal was right in deleting the addition of Rs. 40,000 made by the Income Tax Officer and upheld by the Commissioner of Income Tax (Appeals) on account of unexplained deposit in the name of the assessee''s daughter-in-law, Smt. Kiran Lata ?

(iv) Whether, on the facts and in the circumstances of the case, the learned Income Tax Appellate Tribunal was right in deleting the addition of Rs. 89,351 made by the Income Tax Officer and upheld by the Commissioner of Income Tax (Appeals) on account of violation of the provisions of Section 40A(3) of the Income Tax Act, 1961 ?"

2. We have gone through the order of the Tribunal passed in appeal as well as u/s 256(1) of the Act declining to refer the questions of law claimed by the Commissioner of Income Tax for the opinion of the High Court.

3. The findings recorded by the Tribunal are findings of fact. No referable question of law arises. The petition is dismissed. No costs.

